

PUNJAB EXCISE MANUAL.

Volume II.

PREFACE.

THE intention and scope of this Manual is explained in the preface to volume I of the Punjab Excise Manual. This volume contains all the notifications issued under the following Acts :—

- (1) The Punjab Excise Act, I of 1914.
- (2) The Punjab Local Option Act, V of 1923.
- (3) The Opium Act, I of 1878.
- (4) The Punjab Opium Smoking Act, VI of 1923.
- (5) The Dangerous Drugs Act, II of 1930.

It also has three appendices as follows :—

- (1) Government of India notifications regarding railway lands.
- (2) Schedule of import duties on liquor under the *Indian Tariff Act, 1894*.
- (3) Notification under the Sea Customs Act, 1878.

The notifications in this volume supersede all notifications given in volumes I and II of the second edition of the Excise Manual of 1925, which should no longer be quoted. When a question of powers or of interpretation arises references should be made to the relevant chapter and section of this volume.

The Dangerous Drugs Act II of 1930.

(Notifications by the Punjab Government.)

- CHAPTER 26.**—The Punjab Manufacture and Possession of Prepared Opium Orders.
 „ 27.—The Punjab Manufactured Drugs Rules.
 „ 28.—The Punjab Manufactured Drugs Directions.

(Notifications by the Government of India.)

- CHAPTER 29.**—Narcotic Substances declared as Manufactured Drugs.
 „ 30.—Substances declared not to be Manufactured Drugs.
 „ 31.—Central Opium Rules.
 „ 32.—Central Manufactured Drugs Rules.
 „ 33.—The Dangerous Drugs (Import, Export and Transhipment) Rules.
 „ 34.—The Central Charas (Import by Land) Rules.

APPENDICES.

- (i) Government of India Notification regarding Railway Lands.
- (ii) Schedule of import duties under the Indian Tariff Act, 1894 (VIII of 1894). (Liquor only).
- (iii) Notification under the Sea Customs Act of 1878.

PUNJAB EXCISE MANUAL.

VOLUME II.

NOTIFICATIONS.

[Published under the authority of the Financial Commissioners.]



Lahore :

Printed by the Superintendent, Government Printing, Punjab.
1933.

Revised List of Agents for the Sale of Punjab Government Publications.

ON THE CONTINENT AND UNITED KINGDOM.

Publications obtainable either direct from the High Commissioner for India, at India House, Aldwych, London, W. C. 2, or through any bookseller :—

IN INDIA.

The GENERAL MANAGER, "The Qaumi Daler" and the Union Press, Amritsar.

Messrs. D. B. TARAPOREVALA, SONS & Co., Bombay.

Messrs. W. NEWMAN & Co., Limited, Calcutta.

Messrs. THACKER, SPINK & Co., Calcutta.

Messrs. RAMA KRISHNA & SONS, Lahore.

The SECRETARY, Punjab Religious Book Society, Lahore.

The UNIVERSITY BOOK AGENCY, Kacheri Road, Lahore.

L. RAM LAL SURI, Proprietor, "The Students' Own Agency," Lahore.

L. DEWAN CHAND, Proprietor, The Mercantile Press, Lahore.

The MANAGER, Mufid-i-'Am Press, Lahore.

The PROPRIETOR, Punjab Law Book Mart, Lahore.

The MANAGING PROPRIETOR, The Commercial Book Company, Lahore.

Messrs. GOPAL SINGH SURI & Co., Law Booksellers and Binders, Lahore.

R. S. JAURA, Esq., B.A., B.T., The Students' Popular Depôt, Anarkali, Lahore.

Messrs. R. CAMBRAY & Co., 11-A., Halder Lane, Bowbazar P. O., Calcutta.

Messrs. B. PARIKH & Co., Booksellers and Publishers, Narsinhji Pole, Baroda.

Messrs. DAS BROTHERS, Booksellers and Publishers, Anarkali, Lahore.

The MANAGER, The Firoz Book Depôt, opposite Tonga Stand of Lohari Gate, Lahore.

The MANAGER, The English Book Depôt, Taj Road, Agra.

The MANAGING PARTNER, The Bombay Book Depôt, Booksellers and Publishers, Girgaon, Bombay.

The PROPRIETOR, The Book Company, Calcutta.

Messrs. CHATTERJI & Co., Booksellers, 204, Cornwallis Street, Calcutta.

The MANAGER, Standard Book Depôt, Lahore.

The PROPRIETOR, Aftab Punjab General Law Book Agency, Lahore.

The MANAGER, Oxford Book and Stationery Co., The Mall, Lahore.

The PROPRIETOR, City Book Co., Post Box No. 289, Madras.

The MANAGER, The New Book Depôt, No. 79, The Mall, Simla.

CHAPTER 1.

THE PUNJAB EXCISE LIQUOR DEFINITIONS, 1932.

1·1 The substance commonly known as *lahan*, of whatsoever ingredients such substance may be composed, whether it has undergone the process of distillation or not, shall be "liquor" for the purposes of the Punjab Excise Act, I of 1914.

1·2 The following shall, for the purposes of sections 18, 24, 26, 27, 30 and 61 of the Punjab Excise Act, I of 1914, be deemed to be "country liquor" and "foreign liquor," respectively :—

"Country liquor" means all liquor other than rectified spirit, denatured spirit and perfumed spirit not included in the definition of "foreign liquor." and also includes the substance commonly known as *lahan* as above described.

"Foreign liquor" means—

- (a) all liquor imported by sea into British India (other than rectified spirit, denatured spirit and perfumed spirit) on which customs duty is leviable under the Indian Tariff Act, 1894 (VIII of 1894) ;
- (b) all liquor manufactured in India (other than rectified spirit, denatured spirit and perfumed spirit) on which duty at a rate higher than that levied on country spirit is leviable, and
- (c) all beer manufactured in India or abroad.

(The Punjab Excise Liquor Definitions, 1932, were notified under Punjab Government Notification No. 5663-E. & S., dated 26th October 1932.)



CHAPTER 2.

THE PUNJAB EXCISE FISCAL ORDERS.

***21** The following shall be the rates of duty, leviable in respect of spirit removed from any of the distilleries licensed in the Punjab, per imperial gallon of the strength of London Proof, to be increased or reduced in proportion as the strength of spirit exceeds or is less than London Proof :—

Rs. A. P.

(a) On spirit distilled from sugarcane or mahua base, whether plain or flavoured or coloured to suit a special Indian taste, provided that such spirit is not described by the name of any imported liquor or prepared in such a manner as to convey the impression that it is identical in character with any imported liquor	..	6	4	0
(b) Rectified spirit	..	24	6	0
(c) All other sorts of spirits, except denatured spirit of local manufacture	..	17	8	0

***22** The following shall be the rates of import duty leviable in respect of spirit and beer imported into the Punjab from the distillery and Brewery at Solan in Baghat State :—

Rs. A. P.

(a) On spirit distilled from a sugarcane or mahua base, whether plain or flavoured or coloured to suit a special Indian taste, provided that such spirit is not described by the name of imported liquor or prepared in such a manner as to convey the impression that it is identical in character with any imported liquor	..	6	4	0
		per London proof gallon.		
(b) Rectified spirit	..	24	6	0
		per London proof gallon.		
(c) All other sorts of spirit, except denatured spirit	..	17	8	0
		per London proof gallon.		
(d) Beer—		Rs. A. P.		
In barrels or other containers containing 27 ozs. or more, per imperial gallon	..	0	12	0
In bottles containing less than 27 ozs., but not less than 20 ozs. per bottle	..	0	2	0

(The Punjab Excise Fiscal Orders were notified under Punjab Government Notification No. 5998, dated 12th November 1932.)

**Vide Punjab Government Notification No. 597-E. & S., dated 23rd January 1933 which takes effect from 1st April 1933.*

PUNJAB EXCISE MANUAL.

	Rs.	A.	P.
In bottles containing less than 18½ ozs., but not less than 10 ozs. per bottle	0	1	0
In bottles containing less than 6½ ozs., but not less than 5 ozs. per bottle	0	0	6
In other containers, per imperial gallon	1	0	0

Provided that the duty on beer on import into British territory shall be calculated on the quantity imported less an allowance of 6 per cent. for transit wastage :

Provided further that the duty on spirit per imperial gallon of the strength of London Proof shall be increased or reduced in proportion as the strength of spirit to be imported exceeds or is less than London Proof.

23 The following shall be the rates of duty leviable on spirit, wine and fermented liquor imported into the Punjab from Kashmir :—

Description of liquor.	Rate of duty.
(1) Rectified spirit	} Import duty at the rates leviable under the Indian Tariff Act for the time being in force in British India.
(2) Other spirits	
(3) Wines	
(4) Fermented liquors	

24 Medicinal and other preparations containing rectified spirit are subject to a payment of duty of Rs. 5 per London Proof gallon of their spirit content, on issue from the premises of approved manufacturers.

25 The following shall be the rate of duty leviable in respect of beer manufactured in any brewery licensed in the Punjab :—

Beer Re. 0-12-0 per imperial gallon :

Provided that duty on beer shall be calculated on the quantity manufactured less an allowance of 10 per cent. for wastage.

26 The duty on charas shall be levied at the rate of Rs. 20 per seer on all charas imported into the Punjab or exported or transported from warehouses in the Punjab.

27 The Punjab Government (Ministry of Agriculture) is pleased to levy an import, export or transport duty of Rs. 2-8-0 per quarter maund or less of bhang imported into, exported out of and transported within the Punjab :

Provided that—

(a) when the same consignment of bhang is either —

- (i) imported and exported,
- (ii) imported and transported,
- (iii) transported and exported,
- (iv) transported and re-transported in the course of the same or a continuing business transaction,

duty shall be levied once only in respect of the whole of such transaction.

THE PUNJAB EXCISE FISCAL ORDERS.

(b) No transport duty shall be levied on bhang transported from one to another place situated within the limits of the same district.

(c) Duty shall be calculated on gross weight of each parcel or package of bhang, imported, exported or transported.

28 The undermentioned excisable articles are exempted from the operations of the Punjab Excise Act to the extent specified below :—

(1) All excisable articles imported, exported or transported by or on behalf of officers of Government in their official capacity are exempt from payment of duty.

(2) Medicated wines containing less than 20 per cent. of proof spirit are exempted from the provisions of the Act relating to sale and possession.

(3) Medicinal preparations containing rectified spirit are exempt from payment of duty, provided they are issued from the premises of approved manufacturers to Government or charitable hospitals and dispensaries.

(4) Cider manufactured in the Punjab is exempt from the provisions of the Act relating to manufacture, possession and sale by a manufacturer.

(5) All excisable articles are exempted from the provisions of the Excise Act relating to duty, leviable thereon in the Punjab, when exported under export-in-bond passes out of the Punjab to any province in India.

(6) Kashmir liquors are exempted from the provisions of the Excise Act relating to duty leviable thereon, when transported through the Punjab to Jammu, and to any other province in British India under transport-in-bond passes.

(7) Country spirit and Indian-made foreign spirit exported from licensed distilleries in the Punjab to an Indian State under export-in-bond passes are exempt from payment of duty.

(8) Rectified spirit exported from licensed distilleries in the Punjab to the North-West Frontier Province or to Indian States under export-in-bond passes, for the use of hospitals and dispensaries, is exempt from payment of duty.

(9) Rectified spirit imported or transported in bond from licensed distilleries to the premises of approved manufacturers under import-in-bond or transport-in-bond passes is exempt from the payment of duty to the extent that it is used in the manufacture of medicinal preparations.

(10) Rectified spirit issued from Punjab distilleries to Local Fund or Mission Hospitals and dispensaries in the Punjab on certificates signed by the Inspector-General of Civil Hospitals, Punjab, is exempt from payment of duty.

(11) Rectified spirit issued under the authority of the Financial Commissioner from Punjab distilleries for teaching and research pur-

PUNJAB EXCISE MANUAL.

poses to educational institutions in the Punjab is exempt from payment of duty.

*(12) All liquor removed from one part of an Indian State, whether by road or rail, to another part of the Indian State through intervening British territory by agents or contractors of the State duly authorized in that behalf is, while passing through British territory, exempted from all provisions of the Excise Act (I of 1914) subject to the following provisos:—

- †(a) In the case of transport by road (i) that the consignment is covered by a pass signed by the Excise Officer of the district of despatch in the State concerned and (ii) that a copy of such pass is sent to the Collector of every district in the Punjab through which the consignment is to be conveyed.
- (b) In the case of transport by rail (i) that the consignment is covered by a pass signed by an authorized excise officer of the State; (ii) that a copy of such pass is sent to the Collector as aforesaid; and (iii) that the consignment is booked as luggage or parcel and delivered to the railway guard of the train during transit.

*(13) All liquor in transit,—

- (i) across the railway line cutting Indian State territory,
 - (ii) on a journey by rail wholly within Indian State territory,
- are exempt from the provisions of the Excise Act (I of 1914) subject to the following provisos:—

- (a) that the consignment is covered by a pass signed by an authorised Excise Officer of the State and a copy of the pass is sent to the Excise Officer of the district or excise ad-
and
- (b) that in the case of journey by rail the consignment is booked as luggage or parcel and delivered to the guard of the train during transit.

(14) Bhang obtained for the supply of the Satlani Sahib Gurdwara by the Mahant for the time being of the said Gurdwara is exempted from the provisions of the Excise Act (I of 1914) subject to the following provisos:—
Lahore from any
the operations of

Provided—

- (a) that the Bhang obtained for the supply of the Gurdwara is obtained from the Gurdaspur district;
- (b) that the quantity obtained in any one year shall not exceed 850 maunds; and

*Punjab Government Notification No. 2839, dated 18th May 1933.

†Vide Punjab Government Notification No. 1464-E. & S., dated 9th March 1933.

THE PUNJAB EXCISE FISCAL ORDERS.

(c) that the Bhang obtained shall be consumed only by the Mahants and the Sadhs resident at the Gurdwara or the Mahants and the Sadhs of the dependencies of the Gurdwaras shown below :—

Serial No. of dependency.	Nature of dependency.	Place or village at which situated.	Tahsil in which situated.	District in which situated.
1	One Dharmasala ..	Tarn Taran ..	Tarn Taran	Amritsar.
2	Ditto ..	Shabbazpur ..	Do	Do.
3	Ditto ..	Bhrampur ..	Do.	Do.
4	Two Dharmasalas ..	Bhakna ..	Do.	Do.
5	One Dharmasala ..	Nathupur ..	Do.	Do.
6	Two Dharmasalas ..	Kasol ..	Do.	Do.
7	One Dharmasala ..	Mianpur ..	Do.	Do.
8	Ditto ..	Leian ..	Do.	Do.
9	Ditto ..	Bhusse ..	Do.	Do.
10	Ditto ..	Khera ..	Do.	Do.
11	Two Dharmasalas ..	Mahawa ..	Do	Do.
12	One Dharmasala ..	Gharinda ..	Do.	Do.
13	Ditto ..	Gharinda ..	Do.	Do.
14	Ditto ..	Sohal That ..	Do.	Do.
15	Ditto ..	Daoko ..	Do.	Do.
16	Ditto ..	Bharopal ..	Do	Do.
17	Ditto ..	Bhuchar ..	Do.	Do.
18	Ditto ..	Naushehra Dhala ..	Do.	Do.
19	Ditto ..	Naushehra Panouan ..	Do.	Do.
20	Ditto ..	Gandiwind ..	Do.	Do.
21	Ditto ..	Rangarh ..	Do.	Do.
22	Two Dharmasalas ..	Atari ..	Do.	Do.
23	One Dharmasala ..	Kaon Ke ..	Do.	Do.
24	Three Dharmasalas ..	Chicha ..	Do.	Do.
25	One Dharmasala ..	Dhand ..	Do.	Do.
26	Ditto ..	Husharnagar ..	Do.	Do.
27	Ditto ..	Lalu Ghuman ..	Do.	Do.
28	Two Dharmasalas ..	Khohala ..	Ajnala ..	Do.
29	One Dharmasala ..	Khohali ..	Do. ..	Do.
30	Ditto ..	Barar ..	Do. ..	Do.
31	Ditto ..	Chogawan ..	Do. ..	Do.
32	Ditto ..	Mohar ..	Do. ..	Do.
33	Ditto ..	Bhittewad ..	Do. ..	Do.
34	Ditto ..	Othian ..	Do. ..	Do.
35	Ditto ..	Ajnala ..	Do. ..	Do.
36	Ditto ..	Chamari ..	Do. ..	Do.
37	Ditto ..	Bhureygi ..	Do. ..	Do.
38	Ditto ..	Nanokey sadhar ..	Do. ..	Do.
39	Two Dharmasalas ..	Khutral Kalan ..	Do. ..	Do.
40	One Dharmasala ..	Khutral Khurd ..	Do. ..	Do.
41	Ditto ..	Chiddan ..	Do. ..	Do.
42	Ditto ..	Jagdeo Kalan ..	Do. ..	Do.
43	Ditto ..	Kiampura ..	Do. ..	Do.
44	Ditto ..	Bachwind ..	Do. ..	Do.
45	Ditto ..	Vaney Key ..	Do. ..	Do.
46	Ditto ..	Ranian ..	Do. ..	Do.
47	Ditto ..	Hetampur ..	Do. ..	Do.

PUNJAB EXCISE MANUAL.

Serial No. of dependency.	Nature of dependency.	Place or village at which situated.	Tahsil in which situated.	District in which situated.
48	One Bunga Baba Kuman Singh.	Amritsar ..	Amritsar ..	Amritsar.
49	Ditto ..	Jahangir ..	Do ..	Do.
50	One Dandama ..	Vadali Gurt ..	Do. ..	Do.
51	One Dharamsala ..	Vadali Dogar ..	Do ..	Do.
52	Ditto ..	Khapar Kheri ..	Do ..	Do.
53	Ditto ..	Basatke ..	Do. ..	Do.
54	Ditto ..	Gumanpur ..	Do ..	Do.
55	Ditto ..	Khurmanian ..	Do ..	Do.
56	Ditto ..	Muradpur ..	Do. ..	Do.
57	Ditto ..	Bundali ..	Do ..	Do.
58	Ditto ..	Mullan Bah. am ..	Do ..	Do.
59	Ditto ..	Iebogil ..	Do ..	Do.
60	One Dera Baba Kuman Singh.	Awa Budhu, Lahore ..	Lahore ..	Lahore.
61	One Dharamsala ..	Bhasin ..	Do. ..	Do.
62	Ditto ..	Dugaich ..	Do. ..	Do.
63	One Dharamsala ..	Wabgarman ..	Lahore ..	Lahore.
64	Ditto ..	Rakh Baba Bir Singh-wala ..	Do ..	Do.
65	Ditto ..	Wagah ..	Do. ..	Do.
66	Ditto ..	Munawan ..	Do ..	Do.
67	Ditto ..	Tulspurah ..	Do. ..	Do.
68	Ditto ..	Meean Meer Cantonment. ..	Do. ..	Do.
69	Ditto ..	Gobawa ..	Do. ..	Do.
70	Ditto ..	Ghawind ..	Do ..	Do.
71	Ditto ..	Khalra ..	Do. ..	Do.
72	Ditto ..	Khoor Mallian ..	Do. ..	Do.
73	Ditto ..	Kohran ..	Do. ..	Do.
74	Ditto ..	Jhallian ..	Do. ..	Do.
75	Ditto ..	Dera ..	Do ..	Do.
76	Ditto ..	Waltaha ..	Do ..	Do.
77	Ditto ..	Dasuwal ..	Kasur ..	Do.
78	Ditto ..	Chhina ..	Do. ..	Do.
79	Ditto ..	Dall ..	Do. ..	Do.
80	Ditto ..	Wan ..	Do. ..	Do.
81	Ditto ..	Manihala Jai Singh-wala. ..	Do. ..	Do.
82	Ditto ..	Ghazi Kakka ..	Sharakpur ..	Sheikhpura-
83	Ditto ..	Bhukhi Dhana ..	Do. ..	Do.
84	Ditto ..	Bhasni ..	Do. ..	Do.
85	Ditto ..	Awa Budhu ..	Lahore ..	Lahore.
86	Ditto ..	Jahman ..	Do. ..	Do.
87	Ditto ..	Kachha ..	Do ..	Do.
88	One Gurdwara Tabli Sahib.	Kakka Kothi ..	Shakargarh ..	Gurdaspur.
89	Five Dharamsalas ..	Jarmiyan Singhan ..	Do. ..	Do.
90	One Dharamsala ..	Bura Dalla ..	Do. ..	Do.
91	Ditto ..	Wasulot ..	Do. ..	Do.
92	One Dharamsala (Achal Sahib).	Near Batala ..	Batala ..	Do.
93	One Dharamsala (Burj Sahib).	Fatch Nangal ..	Gurdaspur ..	Do.

THE PUNJAB EXCISE FISCAL ORDERS.

(15) Bhang so obtained is further exempted from the provisions of the Excise Act relating to possession and transport when—

- (a) kept in store at the Gurdwara ;
- (b) transported from the stock of Bhang kept in store at the Gurdwara for the supply of any of the dependencies of the Gurdwara shown above ;
- (c) kept in store at a dependency of the Gurdwara after being transported there under the provisions of the clause immediately foregoing ;
- (d) possessed for personal consumption by such Sadhs or parties of such Sadhs on journey or pilgrimages throughout the Punjab ; or
- (e) possessed for the purpose of distribution to assembled Sadhs in the vicinity of the Gurdwara on the occasion of the anniversaries of Baba Sewa Singh and Kuman Singh ; in the vicinity of the Tarn Taran dependency on the occasion of the two Amawas fairs ; in the vicinity of Chheharta on the occasion of Basant Panchmi fair ; and in the vicinity of Bunga Baba Kuman Singh at Amritsar on the occasion of the Dewali fair.

(16) Cultivation of Bhang by heads of religious institutions under special licenses is exempt from duty.

(17) The cultivation of Bhang in the undermentioned districts is exempt from the provisions of section 20 (1) (b) of the Act relating to cultivation of the hemp plant :—

- (1) Ambala, (2) Simla, (3) Jullundur, (4) Hoshiarpur, (5) Kangra, (6) Gurdaspur, (7) Rawalpindi, (8) Attock and (9) Dera Ghazi Khan.

CHAPTER 3.

THE PUNJAB EXCISE POWERS AND APPEAL ORDERS.

31 Under section 8 (a) of the Punjab Excise Act the Punjab Government (Ministry of Agriculture) is pleased to direct that the general superintendence and administration by the Financial Commissioner in matters relating to excise shall be subject to the following restrictions :—

- (a) No shops may be licensed for the sale of liquor or drugs in any village or in any ward or quarter of a town in which a license did not previously exist without the sanction of the Ministry of Agriculture.
- (b) The number of liquor and drug shops, which may be licensed in any local area, shall be subject to the orders of the Ministry of Agriculture.

32 Under section 10 of the Punjab Excise Act the Punjab Government (Ministry of Agriculture) is pleased to direct that there shall be three classes of Excise Officers, to be designated 1st class, 2nd class and 3rd class, respectively, and the persons mentioned in groups A, B and C below shall be respectively Excise Officers of the 1st, 2nd and 3rd class :—

GROUP A.

Excise Officers of the 1st class.

All Assistant and Extra Assistant Commissioners.

The Excise Assistant to the Financial Commissioners, Punjab.

Excise Superintendents.

All Tahsildars.

All Excise Inspectors.

All Naib-Tahsildars.

All Excise Sub-Inspectors, first grade.

*Such Excise Sub-Inspectors, second grade, as may be specially placed in this group by the Financial Commissioners.

GROUP B.

Excise Officers of the 2nd class.

All Excise Sub-Inspectors, second grade.

(The Punjab Excise Powers and Appeal Orders were notified under Punjab Government Notification No. 5708-E. & S., dated 27th October 1932.)

*Vide Punjab Government Notification No. 6752-E. & S., dated 21st December 1932.

PUNJAB EXCISE MANUAL.

GROUP C.

Excise Officers of the 3rd class.

All Excise clerks attached to Excise Superintendents and to the Excise offices of districts.

All Excise Chaprasis and peons.

3.3 The persons mentioned in groups A and B below are, under section 11 of the Punjab Excise Act, invested with the powers of an Excise Officer of the 1st class and 3rd class, respectively :—

GROUP A.

(To exercise the powers of an Excise Officer of the 1st class.)

All Superintendents, Assistant Superintendents and Deputy Superintendents of Police.

All Inspectors and Sub-Inspectors of Police.

*Assistant Sub-Inspectors of Police.

All head constables.

All Assistant Commissioners, Superintendents, Assistant Superintendents and probationary Assistant Superintendents of the Salt Department.

GROUP B.

(To exercise the powers of an Excise Officer of the 3rd class.)

All field kanungos.

Inspectors in charge of circles, kotgashts, jamadars and peons of the Salt Department.

All police constables.

†3.4 Under section 11 of the Punjab Excise Act, the persons mentioned below are invested with the powers of an Excise Officer of the 1st class as given in rule 3.5 below, except those given in section 45 of the Excise Act, I of 1914 :—

(a) Assistant Excise Commissioners of Saharanpur and Agra.

(b) All Excise Inspectors employed in the districts of Saharanpur, Muzaffarnagar, Meerut, Bulandshahr and Aligarh in the United Provinces of Agra and Oudh.

(c) All Excise Inspectors and Sub-Inspectors employed in the Delhi Province.

(d) All Excise Inspectors and Sub-Inspectors employed in the North-West Frontier Province.

Provided that the said powers shall be exercised only in respect of charas.

*Vide Punjab Government Notification No. 6831-E. § S., dated 28th Novemb. 1932.

† Vide Punjab Government Notification No. 2810-E. § S. dated 22nd April 1933.

THE PUNJAB EXCISE POWERS AND APPEAL ORDERS.

3·5 Under section 10 (b) of the Punjab Excise Act, the powers of excise officers of the classes specified below are declared to be as follows :—

A.—Powers of an Excise Officer of the 3rd class.

(1) Power under section 47 to arrest without warrant any person found committing an offence under section 61 (1) (a) or (c) or section 61 (2) (a), (c) or (e).

(2) Power under section 47 to seize and detain excisable or other articles liable to confiscation in connection with any of the aforesaid offences and to detain and search persons upon whom and any vessel, raft, vehicle, animal, package, receptacle or covering in or upon which he may have reasonable cause to suspect any such article to be.

B.—Powers of an Excise Officer of the 2nd class.

(1) All the powers of an Excise officer of the 3rd class.

(2) All powers not included in the foregoing and conferable under section 47.

(3) Power to enter and inspect places of manufacture and sale and to examine and seize accounts and registers, test measures, weigh and seize any materials, stills, utensils, implements, apparatus or excisable articles as provided in section 45.

C.—Powers of an Excise Officer of the 1st class.

(1) All the powers of an Excise Officer of the 2nd class.

(2) Power to investigate under section 46.

(3) Power to search without warrant as provided in section 49 (1), and to seize, detain, search and arrest as provided in section 49 (2).

(4) Power to grant bail under section 73.

3·6 Under section 14 of the Opium Act, I of 1878, the Punjab Government (Ministry of Agriculture) is pleased to confer upon all Excise officers above the rank of Jamadar of peons and upon all Police officers above the rank of constables, and to the classes of persons described in Order 3·4, the powers with respect to search for and seizure of opium and other things liable to confiscation, and the detention, search and arrest of any person reasonably believed to be guilty of any offence relating to such opium described in the above-mentioned section.

3·7 Under section 23 (1) of the Dangerous Drugs Act, II of 1930, the Punjab Government (Ministry of Agriculture) is pleased to confer upon all Excise officers above the rank of Jamadar of peons and upon all Police officers above the rank of constable and to the classes of persons described in Order 3·4 the powers with respect to searches for and seizures of dangerous drugs and other things liable to confiscation and the detention, search and arrest of any person reasonably believed to be guilty of any offence relating to such drugs described in the above-mentioned section.

PUNJAB EXCISE MANUAL.

GROUP C.

Excise Officers of the 3rd class.

All Excise clerks attached to Excise Superintendents and to the Excise offices of districts.

All Excise Chaprasis and peons.

3·3 The persons mentioned in groups A and B below are, under section 11 of the Punjab Excise Act, invested with the powers of an Excise Officer of the 1st class and 3rd class, respectively :—

GROUP A.

(To exercise the powers of an Excise Officer of the 1st class.)

All Superintendents, Assistant Superintendents and Deputy Superintendents of Police.

All Inspectors and Sub-Inspectors of Police.

*Assistant Sub-Inspectors of Police.

All head constables.

All Assistant Commissioners, Superintendents, Assistant Superintendents and probationary Assistant Superintendents of the Salt Department.

GROUP B.

(To exercise the powers of an Excise Officer of the 3rd class.)

All field kanungos.

Inspectors in charge of circles, kotgashts, jamadars and peons of the Salt Department.

All police constables.

†3·4 Under section 11 of the Punjab Excise Act, the persons mentioned below are invested with the powers of an Excise Officer of the 1st class as given in rule 3·5 below, except those given in section 45 of the Excise Act, I of 1914 :—

(a) Assistant Excise Commissioners of Saharanpur and Agra.

(b) All Excise Inspectors employed in the districts of Saharanpur, Muzaffarnagar, Meerut, Bulandshahr and Aligarh in the United Provinces of Agra and Oudh.

(c) All Excise Inspectors and Sub-Inspectors employed in the Delhi Province.

(d) All Excise Inspectors and Sub-Inspectors employed in the North-West Frontier Province.

Provided that the said powers shall be exercised only in respect of charas.

*Vide Punjab Government Notification No. 6331-E. & S., dated 28th November 1932.

† Vide Punjab Government Notification No. 2310-E. & S. dated 22nd April 1933.

THE PUNJAB EXCISE POWERS AND APPEAL ORDERS.

35 Under section 10 (b) of the Punjab Excise Act, the powers of excise officers of the classes specified below are declared to be as follows:—

A.—Powers of an Excise Officer of the 3rd class.

(1) Power under section 47 to arrest without warrant any person found committing an offence under section 61 (1) (a) or (c) or section 61 (2) (a), (c) or (e).

(2) Power under section 47 to seize and detain excisable or other articles liable to confiscation in connection with any of the aforesaid offences and to detain and search persons upon whom and any vessel, raft, vehicle, animal, package, receptacle or covering in or upon which he may have reasonable cause to suspect any such article to be.

B.—Powers of an Excise Officer of the 2nd class.

(1) All the powers of an Excise officer of the 3rd class.

(2) All powers not included in the foregoing and conferable under section 47.

(3) Power to enter and inspect places of manufacture and sale and to examine and seize accounts and registers, test measures, weigh and seize any materials, stills, utensils, implements, apparatus or excisable articles as provided in section 45.

C.—Powers of an Excise Officer of the 1st class.

(1) All the powers of an Excise Officer of the 2nd class.

(2) Power to investigate under section 46.

(3) Power to search without warrant as provided in section 49 (1), and to seize, detain, search and arrest as provided in section 49 (2).

(4) Power to grant bail under section 73.

36 Under section 14 of the Opium Act, I of 1878, the Punjab Government (Ministry of Agriculture) is pleased to confer upon all Excise officers above the rank of Jamadar of peons and upon all Police officers above the rank of constables, and to the classes of persons described in Order 3·4, the powers with respect to search for and seizure of opium and other things liable to confiscation, and the detention, search and arrest of any person reasonably believed to be guilty of any offence relating to such opium described in the above-mentioned section.

37 Under section 23 (1) of the Dangerous Drugs Act, II of 1930, the Punjab Government (Ministry of Agriculture) is pleased to confer upon all Excise officers above the rank of Jamadar of peons and upon all Police officers above the rank of constable and to the classes of persons described in Order 3·4 the powers with respect to searches for and seizures of dangerous drugs and other things liable to confiscation and the detention, search and arrest of any person reasonably believed to be guilty of any offence relating to such drugs described in the above-mentioned section.

PUNJAB EXCISE MANUAL.

3·8 Under section 30 of the Dangerous Drugs Act, II of 1930, the Punjab Government, Ministry of Agriculture, is pleased to invest all Excise officers of the 1st class with the powers of an officer-in-charge of a Police Station for the investigation of offences under the said Act.

3·9 Under section 13 (b) of the Punjab Excise Act the Financial Commissioner is permitted to delegate to Commissioners and Collectors the power conferred on the Financial Commissioner by sub-section (a) of section 15 of the said Act.

3·10 Under section 13 (b) of the Punjab Excise Act every Collector is permitted to delegate the powers specified in column 1 of the attached schedule to the persons mentioned in column 2, subject to the conditions, if any, in column 3 :—

SCHEDULE

1	2	3
(1) Power to issue passes for export and transport of foreign liquor, country spirit, rectified spirit and denatured spirit	Any Assistant or Extra Assistant Commissioner by name.	
(2) Power to grant passes for the import of charas from Leh	Ditto	
(3) Power to grant passes for the export of charas from bonded warehouse or vend premises.	Ditto	
(4) Power to grant passes for the transport of charas between bonded warehouses, between vend premises and from a bonded warehouse to vend premises	Ditto	1. Such delegation shall be effected by written order, a copy of which shall be posted in a conspicuous place at the district court house. 2. The officer to whom such powers are delegated shall be called the District Excise Officer.
(5) Power to grant passes for the import, export, and transport of bang.	Ditto	
(6) Power to appoint salesmen to work at licensed premises.	Ditto	
(7) Power to grant passes for the export and transport of foreign liquor, country spirit, rectified spirit and denatured spirit from	All Excise officers of the 1st and 2nd class <i>ex officio</i> .	
and of beer from a brewery to vend premises.	brewery <i>ex-officio</i> .	

THE PUNJAB EXCISE POWERS AND APPEAL ORDERS.

1	2	3
(9) Power to grant permits for the possession of country spirit not exceeding 10 gallons on special occasions.	All Excise officers of the 1st class <i>ex-officio</i> .	
(10) Power to grant passes for the export and transport of medicinal or other preparations containing rectified spirit from the premises of approved manufacturers.	The Excise Sub-Inspector in charge of Chemical Works.	
(11) Power to grant licenses for the manufacture and possession of country fermented liquor for use on a special occasion in Kulu, Palampur and Kangra Tahsils of Kangra District	All Excise officers of the 1st class or 2nd class <i>ex-officio</i> .	
(12) Power to grant export and transport passes for the removal of charas whether in bond or otherwise from a bonded warehouse.	The Excise Inspector or Sub-Inspector in charge of the warehouse <i>ex-officio</i>	
(13) Power to grant export and transport passes for the removal of charas from vend premises.	All Excise officers of 1st or 2nd class <i>ex-officio</i>	
(14) Power to grant passes for the export and transport of bhang	The Excise Inspector and a selected Excise Sub-Inspector at the headquarters of a district by name.	
(15) Powers to grant passes for the transport of bhang.	The Tahsildar and Naib-Tahsildar of any outlying tahsils <i>ex-officio</i> .	
(16) Power to grant passes for the export and transport of foreign liquor, country spirit and denatured spirit from the wholesale vend premises of the person mentioned in column No. 2 to any other premises licensed for the sale of liquor.	Any person within the district licensed to sell foreign liquor, country spirit and denatured spirit wholesale.	<ol style="list-style-type: none"> 1. Provided that the power to grant export passes shall be delegated only after obtaining the previous sanction of the Financial Commissioner. 2. Such delegation shall be made by written order naming the person to whom the power is delegated.
(17) Power to grant export and transport passes for the export and transport of foreign liquor from the retail premises of any licensee to any other premises of the same licensee.	Any person granted a license for the retail vend of foreign liquor within the district.	<ol style="list-style-type: none"> 1. Provided that the power to grant export passes shall be delegated only after obtaining the previous sanction of the Financial Commissioner. 2. Such delegation shall be made by written order naming the person to whom the power is delegated.

PUNJAB EXCISE MANUAL.

3·8 Under section 30 of the Dangerous Drugs Act, II of 1930, the Punjab Government, Ministry of Agriculture, is pleased to invest all Excise officers of the 1st class with the powers of an officer-in-charge of a Police Station for the investigation of offences under the said Act.

3·9 Under section 13 (b) of the Punjab Excise Act the Financial Commissioner is permitted to delegate to Commissioners and Collectors the power conferred on the Financial Commissioner by sub-section (a) of section 15 of the said Act.

3·10 Under section 13 (b) of the Punjab Excise Act every Collector is permitted to delegate the powers specified in column 1 of the attached schedule to the persons mentioned in column 2, subject to the conditions, if any, in column 3 :—

SCHEDULE.

1	2	3
(1) Power to issue passes for export and transport of foreign liquor, country spirit, rectified spirit and denatured spirit.	Any Assistant or Extra Assistant Commissioner by name.	
(2) Power to grant passes for the import of charas from Leh	Ditto	
(3) Power to grant passes for the export of charas from bonded warehouse or vend premises.	Ditto	
(4) Power to grant passes for the transport of charas between bonded warehouses, between vend premises and from a bonded warehouse to vend premises.	Ditto	1. Such delegation shall be effected by written order, a copy of which shall be posted in a conspicuous place at the district court house.
(5) Power to grant passes for the import, export, and transport of bhang.	Ditto	2. The officer to whom such powers are delegated shall be called the District Excise Officer.
(6) Power to appoint salesmen to work at licensed premises.	Ditto	
(7) Power to grant passes for the export and transport of foreign liquor, country spirit, rectified spirit and denatured spirit from	All Excise officers of the 1st and 2nd class <i>ex officio</i> .	
and of beer from a brewery to vend premises.	brewery <i>ex-officio</i> .	

THE PUNJAB EXCISE POWERS AND APPEAL ORDERS.

1	2	3
(9) Power to grant permits for the possession of country spirit not exceeding 10 gallons on special occasions.	All Excise officers of the 1st class <i>ex-officio</i> .	
(10) Power to grant passes for the export and transport of medicinal or other preparations containing rectified spirit from the premises of approved manufacturers.	The Excise Sub-Inspector in charge of Chemical Works.	
(11) Power to grant licenses for the manufacture and possession of country fermented liquor for use on a special occasion in Kulu, Palampur and Kangra Tahsils of Kangra District	All Excise officers of the 1st class or 2nd class <i>ex-officio</i> .	
(12) Power to grant export and transport passes for the removal of charas whether in bond or otherwise from a bonded warehouse.	The Excise Inspector or Sub-Inspector in charge of the warehouse <i>ex-officio</i>	
(13) Power to grant export and transport passes for the removal of charas from vend premises	All Excise officers of 1st or 2nd class <i>ex-officio</i>	
(14) Power to grant passes for the export and transport of bhang	The Excise Inspector and a selected Excise Sub-Inspector at the headquarters of a district by name.	
(15) Powers to grant passes for the transport of bhang	The Tahsildar and Naib-Tahsildar of any outlying tahsils <i>ex-officio</i> .	
(16) Power to grant passes for the export and transport of foreign liquor, country spirit and denatured spirit from the wholesale vend premises of the person mentioned in column No. 2 to any other premises licensed for the sale of liquor.	Any person within the district licensed to sell foreign liquor, country spirit and denatured spirit wholesale.	<p>1. Provided that the power to grant export passes shall be delegated only after obtaining the previous sanction of the Financial Commissioner.</p> <p>2. Such delegation shall be made by written order naming the person to whom the power is delegated.</p>
(17) Power to grant export and transport passes for the export and transport of foreign liquor from the retail premises of any licensee to any other premises of the same licensee.	Any person granted a license for the retail vend of foreign liquor within the district.	<p>1. Provided that the power to grant export passes shall be delegated only after obtaining the previous sanction of the Financial Commissioner.</p> <p>2. Such delegation shall be made by written order naming the person to whom the power is delegated.</p>

PUNJAB EXCISE MANUAL.

3-11 Under section 14 of the Punjab Excise Act it is declared that an appeal shall lie from an original or appellate order of an Excise officer as follows, namely :—

- (a) to the Collector when the order is made by an Excise officer below the rank of Collector ;
- (b) to the Commissioner when the order is made by a Collector ;
- (c) to the Financial Commissioner when the order is made by a Commissioner :

Provided that—

- (i) when an original order is confirmed on first appeal, a further appeal shall not lie :
- (ii) when any such order is modified or reversed on appeal by the Collector, the order made by the Commissioner on further appeal, if any, to him shall be final.

3-12 Under section 58 (2) (c) of the Punjab Excise Act it is directed that—

- (1) Every memorandum of appeal must be presented within one month from the date of the order appealed against ;
- (2) every memorandum of appeal shall be accompanied by the order appealed against, in original, or by an authenticated copy of such order unless the omission to produce such order or copy is explained to the satisfaction of the appellate authority. The time spent in obtaining an authenticated copy of such order shall be excluded from the period of limitation prescribed under clause (1) above.

***3-13** Under the permission granted by order 8-9 of the Punjab Excise Powers and Appeal Orders the Financial Commissioner is pleased to delegate to all Commissioners and Collectors the power conferred on the Financial Commissioner by sub-section (a) of section 15 of the Punjab Excise Act, 1914 (I of 1914), in regard to the revision at any time of any order passed by an Excise-officer subordinate to them.

3-14 Notification No. 230-Commerce, dated Delhi, 11th January 1927.

In exercise of the powers conferred by sections 11 and 6 (b) of the Punjab Excise Act, I of 1914, as applied to the Delhi Province, and section 11 of the Opium Act, I of 1878, the Chief Commissioner is pleased to invest the persons mentioned below with the powers of an

**Notified under Financial Commissioner's Notification No. 5709 E. & S., dated 27th October 1932.*

THE PUNJAB EXCISE POWERS AND APPEAL ORDERS.

excise officer of the 1st Class as defined in notification No. 5951-C. & I., dated the 22nd August 1914, except those given in section 45 of Act, I of 1914 :—

1. All Excise Inspectors employed in the districts of Saharanpur, Muzaffarnagar, Meerut, Bulandshahr and Aligarh in the United Provinces of Agra and Oudh.

2. All Excise Inspectors and Sub-Inspectors employed in the districts of Ambala, Karnal, Gurgaon and Rohtak in the Punjab.

Provided that the said powers shall be exercised only in respect of Cocaine, Charas and Opium.

3·15 Notification No. 1514-Commerce, dated Delhi, the 28th February, 1933.

In exercise of the powers conferred by section 23 (1) of the Dangerous Drugs Act, II of 1930, the Chief Commissioner is pleased to confer upon all Excise Officers above the rank of a Jamadar of peons and upon all Police officers above the rank of constable and the classes of persons described in notification No. 230, dated 11th January, 1927, the powers with respect to searches for and seizure of dangerous drugs and other things liable to confiscation, and the detention, search, and arrest of any person reasonably believed to be guilty of any offence relating to such drugs described in the above mentioned section.

3·16 Notification No. 37-XIII-79, dated Allahabad, 27th January, 1927.

In supersession of Notification No. 630-XIII-90, dated August 23rd, 1915, and No. 397-XIII-79, dated October 29th, 1926, and in exercise of the powers conferred by section 10 (2) (e) of the United Provinces' Excise Act, 1910 (IV of 1910), the Governor, acting with his Ministers, is pleased to order that the following powers conferred upon excise inspectors of these provinces within the areas to which they are severally appointed shall be exercised in any part of the United Provinces by any person serving as an excise inspector or sub-inspector in the province of Delhi or in the districts of Ambala, Karnal, Gurgaon and Rohtak in the Punjab :—

- (a) the power given by section 49 of the said Act to investigate into any offence committed in respect of cocaine and charas and punishable under Section 60 of the said Act ;
- (b) the powers given by section 50 of the said Act of arrest, seizure, search and detention in respect of any such offence, and
- (c) the powers under section 53 of the said Act to search without warrant any place where any such offence is being, or is likely to be committed, and the further powers under that section of seizure, detention, search and arrest.

PUNJAB EXCISE MANUAL.

2. The Governor, acting with his Ministers, is also pleased to authorize the excise inspectors and sub-inspectors of the places named above to exercise the powers described in section 14 of the Opium Act, 1878 (I of 1878).

**3-17 Government of the United Provinces, Excise Department,
Notification No. 191-XIII-26, dated 17th April 1931, as
amended by Notification No. 173-II-XIII-180, dated
31st March 1933.**

In exercise of the powers conferred by section 23 of the Dangerous Drugs Act, 1930 (Act II of 1930), the Governor, acting with his Ministers, is pleased to authorise the following officers to exercise the powers of an officer acting under that section :—

- (1) *Officers of the Land Revenue Department.*—All officers of or above the rank of Tahsildar.
- (2) *Officers of the Excise Department.*—All officers of or above the rank of Excise Inspector.
- (3) *Police Officers*—All officers of or above the rank of Sub-Inspector
- (4) *Officers of other provinces.*—Excise Inspectors or Sub-Inspectors in the Province of Delhi or in the districts of Ambala, Karnal, Gurgaon, and Rohtak in the Punjab.

**3-18 Government of the United Provinces, Excise Department,
Notification No. 173-XIII-180, dated March 31, 1933.**

In continuation of Notification No. 189-XIII-26-1931, dated April 17, 1931, and in exercise of the powers conferred by Section 30 of the Dangerous Drugs Act, 1930 (Act II of 1930), the Governor acting with his Ministers, is pleased to invest the following officers with the powers of an officer in charge of a police station for the investigation of offences under the said Act .—

- (1) Excise Inspectors and Sub-Inspectors in the province of Delhi, and
- (2) Excise Inspectors and Sub-Inspectors in the districts of Ambala, Karnal, Gurgaon and Rohtak in the Punjab.

**3-19 North-West Frontier Province Government, Revenue
Department, Notification No. 3754-Exc.-XIX-A-66,
dated Peshawar, the 30th March 1933.**

In exercise of the powers conferred by Sections 6 (b), 8, 10, 11, 13 (b), 14, 45, 46, 47, 49, 58 and 73 of the Punjab Excise Act, I of 1914, as extended to the North-West Frontier Province by Chief Commissioners' Notification No. 120-Exc., dated the 8-9th February, 1915,

THE PUNJAB EXCISE POWERS AND APPEAL ORDERS.

section 14 of the Opium Act, I of 1878, and sections 23 and 30 of the Dangerous Drugs Act, II of 1930, the North-West Frontier Province Government (Ministry of Transferred Departments) is pleased by notification to direct as follows:—

- (1) This notification may be cited as the North-West Frontier Province Excise Powers and Appeal Orders. It shall come into force at once.

* * * * *

4. (a) Under section 11 of the Punjab Excise Act, I of 1914, as extended to the North-West Frontier Province, by Chief Commissioner's notification No. 120-Exc., dated the 8-9th February, 1915, all Excise Inspectors and Sub-Inspectors employed in the Attock, Rawalpindi, Mianwali, Muzaffargarh and Dera Ghazi Khan districts in the Punjab are invested with the powers of an Excise Officer of the 1st Class as given in rule 5 below except those given in section 45 of the Excise Act.

* * * * *

5. Under section 10 (b) of the Punjab Excise Act as extended to the North-West Frontier Province by Chief Commissioner's notification No. 120-Exc., dated the 8-9th February, 1915, the powers of Excise officers of the classes specified below are declared to be as follows:—

A.—Powers of an Excise Officer of the 2nd class.

- (1) Power under section 47 to arrest without warrant any person found committing an offence under section 61 (1) (a) or (c) or section 61 (2) (a), (c) or (e).
- (2) Power under Section 47 to seize and detain excisable or other articles liable to confiscation in connection with any of the aforesaid offences and to detain and search persons upon whom and any vessel, rait, vehicle, animal, package, receptacle or covering in or upon which he may have reasonable cause to suspect any such article to be.

B.—Powers of an Excise Officer of the 1st class.

- (1) All the powers of an Excise Officer of the 2nd class.
- (2) All powers not included in the foregoing and conferable under section 47.
- (3) Power to enter and inspect places of manufacture and sale and to examine and seize accounts and registers, test measures, weigh and seize any materials, stills, utensils, implements, apparatus or excisable articles as provided in section 45.
- (4) Power to investigate under Section 46.

PUNJAB EXCISE MANUAL.

- (5) Power to search without warrant as provided in section 49 (1), and to seize, detain, search and arrest as provided in section 49 (2).

- (6) Power to grant bail under section 73.

6. Under section 14 of the Opium Act, I of 1878, the North-West Frontier Province Government (Ministry of Transferred Departments) is pleased to confer upon all Excise Officers above the rank of Jamadar of peons and upon all Police officers above the rank of constables, and to the classes of persons described in rule 4, the powers with respect to search for and seizure of opium and other things liable to confiscation, and the detention, search and arrest of any person reasonably believed to be guilty of any offence relating to such opium described in the above mentioned section.

* * * * *

7. Under Section 23 (1) of the Dangerous Drugs Act, II of 1930, the North-West Frontier Province, Government (Ministry of Transferred Departments), is pleased to confer upon all Excise officers above the rank of jamadar of peons and upon all Police officers above the rank of constable and to the classes of persons described in Rule 4, the powers with respect to searches for and seizure of dangerous drugs and other things liable to confiscation and the detention, search and arrest of any person reasonably believed to be guilty of any offence relating to such drugs described in the above-mentioned section.

* * * * *

8. Under Section 30 of the Dangerous Drugs Act, II of 1930, the North-West Frontier Province Government (Ministry of Transferred Departments) is pleased to invest all Excise officers of the 1st Class with the powers of an Officer-in-Charge of a Police Station for the investigation of offences under the said Act.

* * * * *

CHAPTER 4.

THE PUNJAB EXCISABLE ARTICLES LICENSE AND SALE ORDERS.

A.—Limit of Retail Possession.

4·1 The Punjab Government (Ministry of Agriculture) is pleased to declare with respect to the whole of the Punjab that the maximum quantities of excisable articles specified below, which for the purposes of the Punjab Excise Act may be sold by retail, shall be as follows :—

- (1) Foreign spirit or foreign fermented liquor—two imperial gallons or twelve reputed quart bottles.
- (2) Country spirit— $1\frac{1}{2}$ imperial pints or one reputed quart bottle.
- (3) Country fermented liquor— $5\frac{1}{2}$ imperial pints or four reputed quart bottles.
- (4) Bhang or any preparation or admixture thereof—one seer.
- (5) Charas or any preparation or admixture thereof—three tolas.
- (6) Rectified spirit— $\frac{2}{3}$ of one imperial pint or one reputed pint.
- (7) Denatured spirit—one imperial gallon.

Any sale of larger quantities shall be deemed to be sale by wholesale.

B.—Periods for which licenses may be granted.

4·2 Licenses for the vend by wholesale and retail of any excisable article may only be given for a period of one year from the 1st of April to the 31st of March, provided—

- (a) a license may be given from any date to the 31st March following ;
- (b) the Financial Commissioner may sanction shorter periods for such licenses or classes of licenses as he thinks fit ;
- (c) the Financial Commissioner may by general or special order direct that any license or class of licenses of which the fees are not fixed by auction or tender shall be granted for any period up to three years ;
- (d) temporary licenses may be given to provide for the sale of liquor on special occasions in such cases and on such occasions as the Financial Commissioner may prescribe.

4·3 All licenses, other than temporary licenses, shall, unless it is otherwise provided, determine on the 31st of March next following the grant.

(The Punjab Excisable Articles License and Sale Orders were notified under Punjab Government Notification No 5509-E. & S., dated 19th October 1932.)

PUNJAB EXCISE MANUAL.

C.—Localities for which licenses may be granted.

44 Shops may be licensed for the sale of liquor and drugs in only such villages and in such wards or quarters of towns as the Financial Commissioner shall, subject to the control of the Local Government, from time to time direct.

45 No license for the sale of liquor or drugs may be given unless either there is an ascertained demand for such liquor or drugs in the locality concerned, or it is granted to counteract the illicit supply of liquor or drugs in that locality, nor in the case of liquor licenses for on consumption without the inquiry prescribed by paragraphs 49 to 416 of these orders.

46 No shop for the sale of liquor or drugs may be located within three miles of the boundary of an Indian State without the special sanction of the Financial Commissioner in each case. Such sanction may only be given for adequate and particular reasons after consultation with the authorities of the State concerned.

D.—Number of licenses.

47 The number of liquor and drug shops, which may be licensed in any local area, shall be the number which the Financial Commissioner, subject to the control of the Local Government, considers necessary to meet the reasonable requirements of the population. Shops will neither be so sparse as to give the licensee of any one shop a practical monopoly in a particular area, nor so numerous as to provoke excessive competition.

E.—Persons to whom licenses may not be granted.

48 A license for the vend of liquor or drugs may not be given—

- (a) to any person who has been finally convicted of any non-bailable offence by a criminal court ;
- (b) to any person, whether a former licensee or not, who has been convicted, or reasonably suspected of committing or conniving at the commission of any offence under the Excise or Opium Acts or the Punjab Opium Smoking Act or the Dangerous Drugs Act ;
- (c) to any person who holds, either directly or through an agent, an excise or opium license in an Indian State, or, in the case of country spirit licenses, in the United Provinces, or
- (d) to any person, who has held a license in the Punjab for the sale of any excisable article, has had that license cancelled for failing to pay his license fees, and has subsequently not paid the arrears demanded, unless he has been especially exempted by an order of the Financial Commissioner.

PUNJAB EXCISABLE ARTICLES LICENSE AND SALE ORDERS.

F—Procedure to be followed and matters to be ascertained before any license is granted for the retail vend of liquor for consumption on the premises.

4·9 When it is proposed to open a shop for the retail vend of liquor for consumption on the premises, on any premises where there has been no such shop in the preceding year, the Collector shall take all reasonable steps to ascertain the opinion of persons who reside or have property in the neighbourhood and are likely to be affected by the proposal.

4·10 The Collector shall post a notice of the proposal at or near the site proposed for the new shop, and shall cause the proposal to be made known in the neighbourhood by beat of drum.

4·11 If the proposed shop is in a municipal area, or small town, the Collector shall lay the proposal, in writing, before the committee of the municipality, notified area, or small town; if in a rural area, before the district board.

4·12 The Collector shall also ask for the opinion of the Superintendent of Police.

4·13 If the site of the proposed shop is near a railway station, or any large factory, mill or workshop, the Collector shall ask for the opinion of the railway authorities or commercial firms concerned.

4·14 If any objection is preferred to the proposal within two months from the date of the notice and reference referred to in paragraphs 4·10 and 4·11 of these orders, the Collector, or a gazetted officer deputed by him, shall inquire into it. The inquiry will, if possible, be made on the spot. If it is not possible to make an inquiry on the spot, an inquiry will be made in a formal proceeding at which evidence tendered for or against the proposal will be recorded. The date and place of the inquiry will be published in the notice prescribed above.

4·15 The final report, together with the opinion of the committee of the local body concerned (provided this opinion is furnished within ten weeks from the date of the reference mentioned in order 4·11 of these orders) will be forwarded by the Collector through the Commissioner for the orders of the Financial Commissioner.

4·16 The procedure laid down in orders 4·9 to 4·15 of these orders is subject to and may be restricted by the exercise of their powers under the Punjab Local Option Act by local bodies empowered under section 3 of that Act, and nothing in these orders authorises any action which conflicts with the exercise of such powers.

G—Rules prohibiting the sale of liquor to certain persons and classes of persons.

4·17 A licensee shall not sell liquor—

- (1) to any soldier of the rank of non-commissioned officer or under, when in uniform, or, when not in uniform, if the licensee knows, or has reason to believe, that he is a soldier of that rank;

PUNJAB EXCISE MANUAL.

- (2) to any person whom the licensee knows, or has reason to believe, to be a member of the family of a soldier mentioned in clause (1) ;
- (8) to any person whom the licensee knows, or has reason to believe, to be a follower (the term "follower" meaning a person enrolled but not attested under the India Army Act) :

Provided—

- (a) that in premises specially approved under section 23 of the Act by the officer commanding a cantonment, such liquor as is approved by the officer commanding, in consultation with the Collector, and is specified in the license of the vendor, may be sold to any such soldier, member of family or follower ;
- (b) that at any railway refreshment room or dāk bungalow and in any railway dining car—
- (i) troops and followers under the command of an officer may be supplied, subject to the consent of the said officer ; and
- (ii) soldiers and their families travelling in small parties not under the command of an officer may be supplied with a reasonable quantity ;
- and (c) that the restrictions laid down in sub-clauses (1), (2) and (3) of this paragraph shall not apply to the sale of liquor to an Indian soldier or a member of his family or a follower when he is absent on leave from his regiment ;
- (4) to any person whom he knows, or has reason to believe, to be a policeman, excise officer or railway servant on duty ; or
- (5) to any person in the custody or under the escort of the police ;
- (6) to any person who is in a state of intoxication ;
- (7) to any insane person.

H—Rules prohibiting the employment by any license holder of certain persons, and classes of persons, to assist in his business.

418 No licensee shall employ to assist him in his business, in any capacity whatsoever, any person whose employment the Collector has, in his discretion, forbidden, or any person suffering from an infectious or contagious disease.

CHAPTER 5.

THE PUNJAB LIQUOR LICENSE RULES.

A.—Classes of licenses and authorities empowered to grant and renew.

51 The following classes of licenses may be granted and renewed by the authorities stated against each :—

Form.	Nature.	AUTHORITY EMPOWERED TO	
		Grant.	Renew
	<i>Foreign Liquor.</i>		
L-1	Wholesale and retail vend of foreign liquor to the trade only.	Financial Commissioner.	Collector.
L-2	Wholesale and retail vend of foreign liquor to the public only.	Ditto	Ditto.
L-3	Retail vend of foreign liquor in a hotel	Ditto	Ditto.
L-4	Retail vend of foreign liquor in a restaurant.	Ditto	Ditto.
L-5	Retail vend of foreign liquor in a bar attached to a hotel or restaurant (Supplementary to Nos. L-3 and L-4).	Ditto	Ditto
L-6	Retail vend of foreign liquor in a railway refreshment room.	Ditto	Ditto.
L-7	Retail vend of foreign liquor in a railway dining car.	Ditto	Financial Commissioner.
L-8	Retail vend of foreign liquor off the premises (Supplementary to Nos. L-3, L-4, L-6 and L-7).	Ditto	Collector (except when supplementary to L-7).
L-9	Retail vend of foreign liquor in a military canteen.	Collector ..	Collector.
L-10	Retail vend of beer for consumption on and off the premises.	Ditto ..	Ditto.
L-11	Bottling of foreign liquor ..	Financial Commissioner.	Ditto.
L-12	Vend of medicated wines .	Collector ..	Ditto.
L-12-A	Temporary license for the retail sale of foreign liquor at a bar in a theatre or cinema or in any other temporary place of recreation.	Ditto ..	Ditto
L-12-B	License for the retail vend of foreign liquor at a bar attached permanently to a theatre or cinema or other such place of entertainment.	Financial Commissioner	Ditto.

(The Punjab Liquor License Rules were notified under Financial Commissioner's Notification No. 5556-E. & S., dated 21st October 1932.)

PUNJAB EXCISE MANUAL.

Form.	Nature.	AUTHORITY EMPOWERED TO	
		Grant.	Renew.
	<i>Country spirit.</i>		
L-13	Wholesale vend of country spirit ..	Commissioner..	Collector.
L-14	Retail vend of country spirit for consumption on and off the premises	Collector ..	Not renewable.
L-14-A	Retail vend of country spirit for consumption off the premises.	Ditto ..	Ditto.
L-14-B	Retail vend of country spirit at a fair or on a special occasion	Ditto ..	Ditto.
L-15	Bottling of country spirit .	Commissioner..	Collector.
L-16	Reducing of country spirit ..	Ditto ..	Ditto.
	<i>Denatured spirit.</i>		
L-17	Vend of denatured spirit, wholesale and/or retail	Collector ..	Collector.
	<i>Rectified spirit.</i>		
L-19	Vend of rectified spirit, wholesale and/or retail.	Collector ..	Collector
	<i>Country Fermented Liquor</i>		
L-20-A	Vend of Tari ..	Financial Commissioner.	Collector.
L-20-B	Manufacture and retail vend of country fermented liquor	Collector ..	Not renewable..
L-20 C	Manufacture and possession of country fermented liquor for home consumption.	Ditto ..	Collector.
L-20-D	Manufacture and possession of country fermented liquor for use on special occasions.	District Excise Officer or Excise Officer, 1st Class	The authority granting.
	<i>Special</i>		
L-21	Extension of hours during which sale is permitted.	Collector ..	Collector.

B—Regulations governing the grant and renewal of licenses.

52 The authority given by these rules to grant and renew licenses is, in each case, subject to the restrictions contained in the Punjab Excisable Articles License and Sale Orders as to the localities in which licenses may be granted and the number of licenses which may be granted in any local area, and to such reservations from the general

THE PUNJAB LIQUOR LICENSE RULES.

superintendence of the Financial Commissioner as the local Government shall notify under section 8 of the Punjab Excise Act.

5·3 Every license shall be granted to a certain licensee in respect of certain premises.

5·4 A license may only be granted to—

- (a) an individual,
- (b) a body incorporated under the Indian Companies Act,
- (c) a society registered under the Co-operative Societies Act, II of 1912.
- (d) a partnership or firm

5·5 When a license is granted to a company or society it must show the name of an individual as agent acting on behalf of the licensee who is amenable in full to the Criminal Courts in India. On the application of the company or society the representative licensee may be changed by the authority competent to renew the license.

5·6 When a license is granted to a partnership or firm not incorporated under any Act, all the individuals comprising the partnership or firm should be specified on the license.

5·7 On the application in writing of all the original partners, a partner may at any time be added by the authority competent to renew the license provided he is eligible under the Excisable Articles License and Sale Orders or these rules, in which case he shall be responsible for all obligations incurred or to be incurred under the license during the period of its currency as if it had originally been granted or renewed in his name

5·8 On the application in writing of all the original partners, a partner may at any time be removed by the authority competent to renew the license.

5·9 A license granted to a partnership is determined by the dissolution of the partnership, subject to the liability of the partners jointly and severally, for any loss caused to Government thereby and for the performance of all obligations to Government incurred by the partnership.

5·10 A license is said to be renewed when it is continued after the period of its expiry to the same licensees in respect of the same premises, and whenever a license has determined by reason of surrender, cancellation or order of non-renewal or other causes, or where it is proposed to issue a license in respect of premises or persons not previously licensed, a new license is required ; provided —

- (a) a new license is not required on account of the addition of or removal of a partner on the application of all the partners or the change of a representative of a company or society ;

PUNJAB EXCISE MANUAL.

- (b) a license continued to the legal representative of a deceased licensee for the remaining period of the license shall not be deemed to be a new license ;
- (c) if the premises of a license are changed during the period of its currency, the authority competent to grant the license may direct that the license may be continued for the remaining period of the term on the existing fee ;
- (d) a license may be transferred by the authority competent to grant it for the remainder of its currency to a new licensee.

5-11 All applications for the grant or renewal of licenses which require the orders of the Financial Commissioner under the Punjab Excisable Articles License and Sale Orders or these rules should be received through the proper channel in the Financial Commissioner's office before the end of October in each year.

5-12 Whenever the authority competent to renew a license granted on fixed fees proposes not to renew it, he shall give notice to the licensee or licensees and record their objections. Except with the special sanction of the Financial Commissioner no such order of non-renewal shall be made after January 15th in respect of licenses for the following financial year

5-13 No license under these rules, except a license for the vend of medicated wines, denatured and rectified spirit in forms L-12, L-17 and L-19, may be combined with any license for any dealings with any dangerous drug as defined in section 2 (h) of the Dangerous Drugs Act, II of 1930.

5-14 No license shown in column 1 of the subjoined table may be held by persons holding or in any way connected in interest with the persons holding any of the licenses shown against them in column 2:—

<i>A license in form</i>	<i>May not be held in conjunction with</i>
L-1 and L-2 for the sale of foreign liquor.	<p>A license in forms L-3, L-4, L-5, L-8, L-12-B except with the special sanction of the Financial Commissioner.</p> <p>A license in form L-13, L-14, L-14-A or L-14 B for the wholesale or retail vend of country spirit.</p> <p>Any license for the sale of country fermented liquor.</p> <p>A license in form L-1 or L-2, except with the special sanction of the Financial Commissioner.</p> <p>A license for any dealings in country liquor.</p>
L-3, L-4, L-5, L-8, L-12-B for the vend of foreign liquor in a hotel, &c.	

THE PUNJAB LIQUOR LICENSE RULES.

<i>A license in form</i>	<i>May not be held in conjunction with</i>
L-10 for the retail vend of beer	.. A license for the vend of country liquor.
L-13, L-14, L-14-A or L-14-B for the wholesale or retail vend of country spirit.	Any license for any dealings in foreign liquor, rectified or denatured spirit, or country fermented liquor.
L-13 for the wholesale vend of country spirit.	Except in Simla and Sultanpur (Kulu) towns any license for the retail vend of country spirit.
L-17 for the vend of denatured spirit	.. A license for any dealings in country liquor, or for the vend of foreign liquor for consumption on the premises.
L-20-A, B, C and D for the vend of country fermented liquor.	Any license for the vend of foreign liquor or country spirit.

5-15 No person holding a license for a distillery may hold any license under these rules, except —

a license in forms L-1 or L-2 for the vend of foreign liquor by wholesale ;

a license in form L-13 for the wholesale vend of country spirit.

No person holding a license for a brewery may hold any license under these rules, except—

a license in form L-1 or L-2 for the vend of foreign liquor by wholesale.

5-16 The licenses shown in column 1 of the following statement may only be granted to the persons shown against them in column 2 :—

<i>A license in form</i>	<i>May only be granted to</i>
L-5 for the retail vend of foreign liquor in a bar.	The holder of a license in form L-3 or L-4 for the retail vend of foreign liquor in a hotel or restaurant.
L-8 supplementary for the retail vend of foreign liquor off the premises.	The holder of a license in forms L-3, L-4, L-6 and L-7 for the retail vend of foreign liquor in a hotel, restaurant, railway refreshment room or dining car.
L-11 for bottling foreign liquor	.. The holder of a license in form L-1 or L-2 for the vend of foreign liquor to the trade or public.
L-12 for the sale of medicated wine	.. A chemist or druggist of good standing.
L-15 for bottling country spirit	.. The holder of a license in form L-13 for the wholesale vend of country spirit.
L-16 for the reduction of country spirit	.. The holder of a license in form L-13 for the wholesale vend of country spirit and provided the Collector can make satisfactory arrangements for the control of the reducing operations.

PUNJAB EXCISE MANUAL.

<i>A license in form</i>	<i>May only be granted to</i>
L-19 for the vend of rectified spirit	.. A person holding a license in form L-13 or L-17 or a chemist or a druggist of good standing.
L-21 for the extension of hours	.. A person holding a license for the retail sale of beer or country spirit in forms L-10, L-14 and L-14-A in urban areas.

5-17 A license in form L-2 may only be given to a firm of approved respectability in a civil station or cantonment or any other place where there is demand for superior foreign liquor. A license in this form may not authorise consumption on the premises.

5-18 A list of all L-1, L-2, L-3 and L-4 licensees shall be drawn up in each district in April each year and supplied to managers of the distilleries in the Punjab and in Baghat State.

5-19 A license in form L-9 may be granted with the permission of the competent military authority for the sale of foreign liquor only in either British or Indian Units. A canteen run regimentally on the club lines does not require a license provided the expense of purchasing liquor is met from a common fund.

5-20 A special license in form L-12-A may be granted for the retail vend of foreign liquor at a bar, when temporary arrangements for the sale of foreign liquor are required.

Note.—At private or public functions at which a paid contractor supplies liquor, aid lies lies on.

The maximum period of such licenses will not, except with the special permission of the Financial Commissioner, exceed one month (i.e.) from the first date of the validity of the license to the date immediately preceding that date in the succeeding month. If a license is granted for two or more days excluding an intervening day or days (e.g., a Sunday), no fee shall be charged for the intervening day or days.

5-21 The maximum number of licenses for the wholesale vend and bottling of country spirit fixed for each district shall not be exceeded without the sanction of the Financial Commissioner. Such licenses may only be issued for the headquarters of a district, except at the following places :—

Rupar, Kangra, Sultanpur, Moga, Fazilka, Abohar, Kasur and Pathankot.

The names of licensees must be reported to the Financial Commissioner, and a list supplied to the managers of distilleries in the Punjab and in Baghat State.

THE PUNJAB LIQUOR LICENSE RULES.

5-22 A license in form L-20 B, C or D may only be granted in the Kulu, Palampur and Kangra Tahsils of the Kangra District.

5-23 If in any locality there is a demand for *tari* sufficient to justify the grant of a license, a license to sell *tari* may be issued by the Collector with the sanction of the Financial Commissioner, and subject to such conditions as the Financial Commissioner may determine. When a license for the vend of *tari* is granted, the licensed vendor may make his own arrangements with the owners of palm trees for the supply of *tari*.

5-24 A license in form L-14-B may be granted for the vend of country spirit, on special occasions subject to the following conditions:—

- (i) No special liquor license shall be granted for any fair where such a license has hitherto not been granted, or where, having in the past been granted, it has now been discontinued. If a new fair is inaugurated, the Collector shall not grant a special liquor license without the consent of the Financial Commissioner.
- (ii) In the case of fairs for which special liquor licenses have hitherto been granted, the Collector may continue to grant such licenses. He should, however, take cognizance of any *bonâ fide* movement favouring prohibition, and he may, without further sanction, decline to grant a special liquor license if, on testing local opinion, he is thoroughly satisfied that the discontinuance of such a license would be a measure approved by the unquestioned voice of local opinion, and that such local opinion is free from any suspicion of connivance at illicit distillation.
- (iii) Licenses for recurring fairs of importance at which it is permissible under these rules to provide for the sale of country liquor should be included in the list of shops to be auctioned.

C.—Fees.

5-25 The fees payable in respect of licenses under these rules are of the following kind:—

- (a) fixed fees;
- (b) assessed fees;
- (c) auction fees; and
- (d) tender fees.

FIXED FEES.

5-26 The following scale of fixed fees is hereby provided:—

- (i) For a license in form L-1 for the vend of foreign liquor to the trade, Rs. 50 per annum.

PUNJAB EXCISE MANUAL.

- (ii) For a license in form L.-11 to bottle foreign spirit, from Rs. 300 to Rs. 600 per annum as fixed by the Financial Commissioner.
- (iii) For a license in form L.-12 for the sale of medicated wines, Rs. 50 per annum.
- (iv) For a temporary license in form L.-12-A for retail vend of foreign liquor at a place of entertainment the fee shall be fixed by the Collector subject to the following limits :—

Minimum fee : Rs. 10 per license, or for licenses for more than a day Rs. 5 per diem, whichever is greater.

Maximum fee : Rs. 100 per diem.
Rs. 300 per mensem.

The Collector should ordinarily assess a fee not greatly exceeding the minimum, except in cases in which the sales are certain to be very large.

- (v) For a license in form L.-13 for the wholesale vend of country spirit, Rs. 50 per annum or such less fee as may be sanctioned by the Commissioner.
- (vi) For a license in form L.-15 to bottle country spirit, Rs. 100 per annum or such less fee as may be sanctioned by the Commissioner.
- (vii) For a license in form L.-17 for the vend of denatured spirit :—
 - (a) Rs. 25 per annum for a license up to a quantity of 500 gallons ;
 - (b) Rs. 100 per annum for quantities exceeding 500 gallons.
- (viii) For a license in form L.-19 for the vend of rectified spirit, Rs. 25 per annum ;
- (ix) For a license in form L.-20-C and D for the manufacture and possession of country fermented liquor for home consumption and special occasions in the Kulu, Palampur and Kangra tahsils, annas 4 for each license excluding a court-fee stamp of two annas affixed to the application.
- (x) For a license in form L.-21 for the extension of hours, at the discretion of the Collector.

5-27 The following license is granted free of fee :—

A license in form L.-16 for the reduction of country spirit.

ASSESSED FEES.

5-28 The following licenses are granted on assessed fees :—

L.-2 .. Wholesale and retail vend of foreign liquor to the public only ;

THE PUNJAB LIQUOR LICENSE RULES.

- L-3 .. Retail vend of foreign liquor in a hotel ;
 L-4 .. Retail vend of foreign liquor in a restaurant ;
 L-5 .. Retail vend of foreign liquor in a bar attached to a hotel or restaurant (supplementary to Nos. L-3 and L-4) ;
 L-6 .. Retail vend of foreign liquor in a railway refreshment room ;
 L-7 .. Retail vend of foreign liquor in a railway dining car ;
 L-8 .. Retail vend of foreign liquor off the premises (supplementary to Nos. L-3, L-4, L-6 and L-7) ;
 L-9 .. Retail vend of foreign liquor in military canteen.
 L-12-B Retail vend of foreign liquor at a bar attached permanently to a theatre or cinema or other such place of entertainment.

5:29 The fee for new licenses shall be fixed by the Financial Commissioner for which purpose the Collector shall forward his proposals for assessment through the Commissioner. If the license is granted in respect of premises previously licensed, these shall be based on previous sales in the manner hereinafter provided for the renewal of licenses. Otherwise they shall be based on probable sales.

5:30 When any of the above licenses is renewed, the Collector shall assess the fees on the scale laid down in rule 5:31. In order to estimate the sales on which the fees for the ensuing year shall be assessed, the Collector shall obtain from the Excise Inspector a certificate as regards the sales made from the 1st January to the 31st of December, in which the Inspector shall certify that the registers in which sales are recorded have been personally verified by him, and that the totals of the sales are correct.

5:31 The assessment will be based on the following rates on sales per bulk gallon :—

Form of license.	Spirit.	Wine.	Beer, Odar, and Perry.
	Rs. A. P.	Rs. A. P.	Rs. A. P.
L-2, L-9	1 0 0	1 0 0	0 0 6
L-3, L-4, L-5, L-6, L-7, L-8 and L-12-B.	4 8 0	1 8 0	0 6 0

5:32 If in any case the Collector considers that for special reasons a fee, lower than the proper fee, should be sanctioned, because the

PUNJAB EXCISE MANUAL.

license will not be used throughout the whole year, although, in the previous year it has been so used, he may recommend through the Commissioner that a specially reduced fee should be sanctioned by the Financial Commissioner.

533 If a license which has not been in force for twelve months is to be renewed, the Collector will make an approximate estimate of the sales which would probably have been made if the license had been in force for twelve months, and shall forward the estimate through the Commissioner for the orders of the Financial Commissioner as to the fees to be assessed for the ensuing year.

534 If the total fee, whether fixed or assessed, does not exceed Rs. 200, the fee will be payable as soon as assessed; if it exceeds Rs. 200, one-half of it will be recovered in the month of April, one-fourth before the end of June and the remaining one-fourth before the end of September in each year.

TENDERS.

535 The following license is granted on fee fixed by tenders:—
L-10 :— retail vend of beer.

536 The following procedure is prescribed for the grant of licenses by tender:—

- (a) Tenders for the grant of such licenses will be invited by the Collector early in the month of December in each year for the ensuing financial year. The Collector's decision should be announced before December 20th.
- (b) In the case of licenses already existing a minimum fee shall be announced by the Collector, when calling for tenders, of not less than 4 annas per bulk gallon of the amount estimated for the consumption of the year. Beer consumed in bottles should be reckoned for this purpose at six quarts or 12 pint or 24 half pint bottles to the gallon.
- (c) No tender shall be considered unless a sum of Rs. 25 has been deposited in a Government treasury and the receipt is forwarded with the tender to the Collector.
- (d) No tender shall be accepted from any person whose name is on the list of persons debarred from holding licenses in the Punjab.
- (e) Where tenders are for amounts exceeding Rs. 100 no tender shall be accepted unless it is for a multiple of Rs. 10.
- (f) Tenders shall specify the whole annual license fee and not the monthly instalment in which it is payable.
- (g) The Collector is not bound to accept the highest or any tender. When the highest tender is refused the Collector

THE PUNJAB LIQUOR LICENSE RULES.

shall record in writing his reasons for accepting a lower tender. If the Collector desires to accept a tender for less than the minimum fee fixed by him or any tender other than the highest, he shall, before finally accepting the tender, obtain the Commissioner's sanction. The names of the successful tenderers and the amount offered shall be reported for information to the Financial Commissioner.

- (h) If the Collector desires to close any shop, either because no suitable tender is forthcoming or for any other reasons, he shall previously obtain the Commissioner's sanction to the closure of the shop.
- (i) The deposits made by unsuccessful tenderers shall be refunded to them by the Collector as soon as the successful tenderer has been selected.
- (j) The Collector shall forward to the managers of all breweries in the Punjab and also to the manager of the brewery at Solon a list showing the names of all successful tenderers for beer shops in his district.
- (k) The successful tenderer shall pay one-sixth of the fee within seven days of his selection by the Collector. Any deposits already made by him shall be credited to this sum and any excess amount shall be either returned to him or credited to future payments. Before the beginning of the month, in which he begins his business under his license, the licensee shall pay one-twelfth of the annual fee, and by the 7th of every subsequent month he shall pay one-twelfth till the whole fee is paid. He may, however, at any time pay the whole amount due if he wishes. If the total amount due is less than Rs. 100, it shall be paid in one sum unless the Collector for special reasons allows payment to be made by instalments. If any person, whose tender has been accepted, fails to make the deposits, or attempts to resell the license, or attempted resale shall be recoverable from the defaulting tenderer in the manner laid down in section 60 of the Punjab Excise Act.
- (l) When a license has been cancelled, the Collector may resell it by public auction or by private contract, and any deficiency in price and all expenses of such resale or attempted resale shall be recoverable from the defaulting licensee in the manner laid down in section 60 of the Excise Act. The Collector shall communicate the result of such resale

PUNJAB EXCISE MANUAL.

in a statement, in duplicate, to the Commissioner of the division in the same manner as the ordinary auction results. The Commissioner shall pass his own orders on the proposal and communicate them to the Financial Commissioner. On the Commissioner's orders being received, the Collector shall communicate the change in the list of licensees to the Superintendent of Police of his district and to the manager of any brewery to whom a list of such licensees had been supplied. If the amount realised from the original licensee, including the initial deposit of one-sixth of the annual fee and the amount bid by the incoming licensee, together are less than the amount previously bid by the original licensee, together with the expenses, if any, of resale, the deficiency must be recovered from the original licensee. If these amounts together are more than the amount previously bid, no refund shall be made to the original licensee.

AUCTION.

537 The following licenses are granted on fee fixed by auction, the Financial Commissioner, however, reserves the right to grant any such license on payment of a fixed fee :—

- (i) A license in form L-14 for the retail vend of country spirit for consumption on and off the premises.
- {(ii) A license in form L-14-A for the retail vend of country spirit for consumption off the premises.
- (iii) A license in form L-14-B. for the retail vend of country spirit on special occasions.
- (iv) A license in form L-20-B. for the manufacture and retail vend of country fermented liquor.

538 The following procedure is prescribed for the grant of licenses by auction :—

- (1) At the beginning of December in each year, the Collector shall, for each shop to be auctioned, make an estimate of its probable sales during the next license year and upon such estimate he shall determine the lowest annual fee at which each shop may reasonably be licensed. The value of the shop should be communicated confidentially to the selling officer, but should not be disclosed to the bidders. If the Collector proposes to close any existing shop, he shall submit his proposal in the month of December or earlier for the orders of the Commissioner.
- (2) Auctions shall be held once a year by the Collector or by a gazetted officer selected and empowered in this behalf by the Collector. The Financial Commissioner will fix the dates of the auctions.

THE PUNJAB LIQUOR LICENSE RULES.

(3) The Collector will give timely notice of the date and place of the auction. This notice will also specify—

- (a) the conditions to which the auction will be subject.
- (b) the number and situation of the shops to be licensed for the sale of country spirit.
- (c) the prices, if any, fixed for the retail vend of country spirit ;
- (d) the occasions, if any, on which the shops will be closed ; and
- (e) any other information which may be of use to intending bidders.

(4) Before the auction begins the presiding officer will read out the notice pre-scribed by the preceding rules.

(5) He will then proceed to put up each shop to auction after carefully explaining its locality. The auction of two or more shops at one time requires the sanction of the Financial Commissioner in each case.

(6) No person shall be allowed to bid for a country spirit license who is not under rule 5-14, permitted to hold one, or if he is associated in interest with a person not so permitted.

(7) No person shall be allowed to bid for another, whether his partner or not, unless he holds a duly executed power-of-attorney enabling him in this behalf.

(8) No person shall be allowed to bid unless he has deposited the sum of Rs. 25 in a Government treasury, or deposits that sum at the time of the auction with the presiding officer.

(9) No person shall be allowed to bid whose name is on the list of persons debarred from holding licenses in any district.

(10) The Collector may further exclude from the bidding any person on account of his notorious bad character, or for any other sufficient reasons to be recorded.

(11) The presiding officer shall refuse to accept any bid by an excluded person, or any bid which he has reason to believe is made in the interest of any excluded person.

(12) The presiding officer may refuse any bid which he considers to be merely speculative or dictated by private enmity.

(13) The presiding officer shall record the name of each person making a bid, and the amount of the bid.

(14) Where the bidding exceeds Rs. 100, no bid shall be accepted unless it is a multiple of Rs. 10.

(15) Bids shall be received for the whole annual license fee, and not for the monthly instalments in which it is payable. The presiding officer shall not be bound to accept the highest or any bid. When the highest bid is refused, the presiding officer shall record his reasons for accepting another bid.

PUNJAB EXCISE MANUAL.

*(15-A). If the presiding officer is of opinion that the bidding is excessively high, he may announce that if any higher bids are made, he will demand an immediate deposit of the whole amount bid. If such an order has been passed, all subsequent bids shall be deemed to have been made subject to the condition that the whole fee bid should be immediately deposited.

(16) All bids accepted by an officer subordinate to the Collector require the Collector's sanction. All sales are open to revision by the Financial Commissioner.

(17) If the Collector refuses to sanction a sale or if a sale is set aside by the Financial Commissioner on revision, the Collector may resell the license by auction or by tender; if the resale is by tender, these rules shall apply as far as may be.

(18) If the lowest annual fee mentioned in clause (1) of this rule is not bid for any shop, the Collector may, in his discretion, accept a lower bid provisionally, but shall report the case to the Commissioner, with whose sanction the shop may be—

- (a) closed either permanently or till a person willing to take it up at the reserved price shall come forward; or
- (b) carried on by a vendor who will work it for a commission on sales; or
- (c) resold at another auction; or
- (d) sold for the lower bid provisionally accepted.

(19) At the conclusion of every auction the Collector or the officer conducting the auctions shall refund to all persons who have not obtained licenses all deposits made by them.

(20) The Collector shall forward to the Commissioner of the division a statement, a duplicate copy being forwarded direct to the Financial Commissioner, showing the locality of each shop sold, the probable sales during the year (which shall be stated in gallons equivalent to the quantity determined under clause (1) of the Act) and the fee for the shop has been sold, the fee for the preceding year, and, in any case in which the shop has not been sold for the highest bid, a short statement of the reasons for rejecting it. The Commissioner shall retain the statement for record in his office, and forward such comments as he may wish to make, to the Financial Commissioner. If no intimation to the contrary is received in a fortnight, the Collector may assume that the Financial Commissioner has accepted his proposals. The Collector shall also forward a list of licensees and the shops held by them to the Superintendent of Police in his district, and, to the managers of all distilleries licensed in the Punjab and in the Bhagat State.

*Vide Financial Commissioner's Notification No. 1967-E. & S., dated 2nd March 1933.

THE PUNJAB LIQUOR LICENSE RULES.

(21) A person to whom a shop has been sold shall pay one-sixth^h of the annual fee within seven days of the auction (any deposits already made shall be credited to this sum, and any excess shall be either returned to him or credited to future payments). Before the beginning of the month in which he begins his business under his license the licensee shall pay one-twelfth of the annual fee, and by the 7th of every subsequent month shall pay one-twelfth till the whole fee is paid. But he may at any time pay the whole amount due if he wishes. If the total amount due is less than Rs. 100, it shall be payable in one sum unless the Collector, for special reasons, allows payment to be made by instalments. If any person whose bid has been accepted by the officer presiding at the auction fails to make the deposit of one-sixth of the annual fee, or if he refuses to accept the license, the Collector may resell the license, either by public auction or by private contract, and any deficiency in price and all expenses of such resale or attempted resale shall be recoverable from the defaulting bidder in the manner laid down in section 60 of the Punjab Excise Act.

(22) When a license has been cancelled, the Collector may resell it by public auction or by private contract and any deficiency in price and all expenses of such resale or attempted resale shall be recoverable from the defaulting licensee in the manner laid down in section 60 of the Excise Act. The license shall be disposed of for a fixed sum. A gallonage rate shall not be accepted.

The Collector shall communicate the result of such resale in a statement in duplicate to the Commissioner of the division in the same manner as the ordinary auction results. The Commissioner shall pass his own orders on the proposal and communicate them to the Financial Commissioner. On the Commissioner's orders being received, the Collector shall communicate the change in the list of licensees to the Superintendent of Police of his district and to the manager of any distillery to whom a list of such licensees has been supplied.

If the amount realised from the original licensee, including the initial deposit of one-sixth of the annual fee, and the amount bid by the incoming licensee, together are less than the amount previously bid by the original licensee, together with the expenses, if any, of resale, the deficiency must be recovered from the original licensee. If these amounts together are more than the amount previously bid, no refund shall be made to the original licensee.

D.—General conditions applying to all licenses.

539 Every license under these rules is granted subject to the conditions set forth in this rule.

Exceptions.—The following licenses are only subject to the conditions (1) and (2) of these conditions, except in so far as is expressed in the special conditions prescribed for each :—

L-20-C and L-20-D to manufacture and possess country fermented liquor.

PUNJAB EXCISE MANUAL.

General.

(1) The licensee shall be bound to observe all rules under the Punjab Excise Act applicable to his license and the general and special conditions of his license.

Conditions dealing with licensed premises.

(2) The licensee shall not carry on any business connected with his license, or store any liquor to be sold or otherwise dealt with under his license, except in the premises specified in his license, hereinafter called the licensed premises.

(3) When a licensee has more licenses than one, sale or other business under each license shall be on separate premises and liquor to be sold on each license shall be stored separately and the accounts of each license shall be kept distinct.

Exceptions.—(a) The sale of denatured spirit may be carried on, on premises licensed under forms L-1, L-2 and L-12.

(b) Sales under a license in forms L-5 and L-8 may be carried on, on the licensed premises of a hotel, restaurant, railway refreshment room or dining car, as the case may be, but the stocks and accounts must be kept separate.

(c) In any other case, the special permission of the Collector may be given and endorsed on the license, to sales being carried on, on the same premises, but unless the Financial Commissioner sanctions otherwise, stocks and accounts must be separate.

(4) Licensed premises shall be premises owned or leased by the licensee, provided that where local conditions render it necessary, sites for liquor shops may be leased or bought for Government under the special orders of Government in each case.

(5) Where premises have been specially provided by Government for any shop, the licensee shall be bound to carry on his business in those premises, and to pay to Government, in addition to his license fee, such rent for the premises as may be fixed by the Collector.

(6) In the case of a dining car license the licensed premises are every dining car authorised by the Railway administration and any other premises licensed for the purpose of storage only.

(7) The licensee shall keep his licensed premises thoroughly clean and dry, and shall comply with any orders issued to him by the Collector for the removal of defects in them.

(8) The licensee shall

in
cu-
The
l in

Urdu, Gurmukhi and English for foreign liquor licenses.

(9) Except during the licensed hours the licensee shall permit no person, except employees or members of his family to enter or remain on the licensed premises.

THE PUNJAB LIQUOR LICENSE RULES.

Conditions dealing with licensed hours.

(10) Every licensee for the sale of liquor shall keep his premises open during the hours, hereinafter called the licensed hours, stated in these rules, and shall not, without the special sanction of the Financial Commissioner or other authority, competent under these conditions keep them open outside these hours.

The licensed hours shall be as follows :—

(1) Rural areas ; all licenses :—

Between the 16th October and the 15th April, sunrise to 6 P.M.

Between the 16th April and the 15th October, sunrise to 8 P.M.

(2) Urban areas ;

(a) licenses in Forms L-10, L-14 and L-14-A for the vend of beer and country spirit by retail.

Between the 16th October and the 15th April from sunrise to 7 P.M.

Between the 16th April and the 15th October from sunrise to 9 P.M.

In urban areas the Collector may grant a licensee, under form L-10, L-14 or L-14-A, a special license in form L-21 to keep his shop open for not more than two hours after the time fixed by his license for closing. This special license shall be given for important festivals only at such fee as the Collector may prescribe.

(b) Canteen licenses in Form L-9.

As ordered by the Military authorities from time to time.

(c) Restaurant and bar licenses (forms L-4 and L-5) sunrise to 10 P.M. or as ordered by the Financial Commissioner and endorsed on the license.

(d) Licenses in form L-12-B as ordered by the Financial Commissioner and endorsed on the license.

(e) Hotel, dāk bungalow, Railway Refreshment room and dining car licenses—all hours.

(f) Urban areas, other licenses.

As ordered by the authority granting the license and endorsed on the license.

The authority competent to fix the licensed hours in clauses (c) and (f) above may also extend the hours in special cases.

Conditions relating to conduct of the business.

(11) The licensee shall not give to any customer any free dolo of liquor, nor shall he give any customer any perquisite or *dasturi* on the price of liquor sold.

(12) The licensee shall not receive any wearing apparel or other effects in barter for any excisable article, the sale of which is covered by his license.

PUNJAB EXCISE MANUAL.

(13) Any transaction of the nature of a gift or loan between the licensee and an excise officer is prohibited.

(14) The licensee shall not permit any professional entertainment or dancing, or the playing of musical instruments or singing by professionals, to be carried on in his premises in such a way as to attract the general attention of his customers.

Exception.—This condition shall not apply to a Hotel or Restaurant licensed under forms L-3 and L-4, except in so far as it is imposed by the Collector by general or special orders.

(15) Every licensee shall maintain the registers prescribed for the class of business carried on by him, and shall make all prescribed returns punctually. True accounts of transactions shall be maintained from day to day in ink. The licensee shall enter all figures in English numerals and other particulars in English or Urdu characters unless the Collector, by special order noted on his license, permits the use of other numerals or characters.

(16) The licensee shall not permit the resort to his licensed premises of persons, whom there is reason to believe to be habitual criminals; he shall prevent gaming and disorderly conduct therein, and he shall give information to the nearest magistrate or police officer of the resort to his licensed premises of any person suspected of having committed an offence, or of habitually committing offences, for which under the Criminal Procedure Code, warrants would ordinarily issue, and of every irregularity committed therein, tending to

(17) The licensee shall at any time produce for inspection on demand of any Excise Officer of the first or second class his license and his accounts, and shall allow the inspection of his registers, stock and premises by the said officer.

(18) The licensee shall maintain an inspection notebook, with the pages numbered consecutively and hand it over on demand to any Excise Officer of the first or second class on a receipt being given therefor. Any punishment or warning incurred by the licensee, without forfeiture or cancellation of his license, shall be recorded in this book.

(19) The licensee shall furnish to the Collector, on his demand, a list of the persons employed, or proposed to be employed, in his licensed business.

Conditions relating to the sale and storage of liquor.

(20) The licensee shall not sell or store in his licensed premises for sale or other purposes—

(a) any class of liquor other than that permitted by his license ;
and

THE PUNJAB LIQUOR LICENSE RULES.

(b) liquor of any character or brand forbidden by the Financial Commissioner.

(21) The licensee shall not sell or keep on his licensed premises, any chloral hydrate, butyl-chloral-hydrate or para-aldehyde, any caramel, or colouring matter or any essence or material used for flavouring beverages, or any rectified spirit, unless he holds a license under forms L.-12 or L.-17, nor shall he mix any of the above substances with any liquor sold or kept by him.

NOTE.—This does not prevent the selling or keeping of the above substances by a chemist or druggist holding a license under form L.-12. This also does not prevent a licensee in form L.-1 or L.-2 keeping colouring matter or essences used for flavouring beverages.

(22) The licensee shall not compound, blend, colour, flavour or rectify any liquor sold by him or stored in his licensed premises.

NOTE.—The addition of gold or silver leaf to country spirit is not forbidden.

(23) The licensee shall not reduce any liquor sold by him or stored in his premises unless he holds a license in form L.-16, provided that the holder of a license in form L.-1 or L.-2 may reduce foreign liquor to the strength at which he is permitted to sell it.

(24) The licensee shall not alter or tamper with the labels and capsules on bottles containing liquor purchased by him for sale.

(25) The licensee shall not adulterate or deteriorate any liquor sold by him, or sell the same knowing it to have been adulterated or deteriorated, or store or permit to be stored in his licensed premises any liquor in an adulterated or deteriorated state.

(26) No sale of liquor by measure, whether wholesale or retail, shall be made by any other than standard measures stamped or approved by the Collector. The standard measure shall be the imperial gallon of 277·274 cubic inches, or fractions thereof, and the licensee shall keep measures representing $\frac{1}{8}$ th, $\frac{1}{12}$ th, $\frac{1}{48}$ th and $\frac{1}{96}$ th of a gallon.

NOTE.—Arrangements will be made for the supply of standard measures through the Collector.

(27) The licensee shall not allow any person to conduct sales in his behalf unless the name of such person has been previously submitted to the Collector for approval and endorsed by him on the license.

Exception.—This condition does not apply to (1) the licensee of a hotel, restaurant, bar, railway refreshment room or dining car; or (2) a chemist or druggist holding a license in form L.-12, or (3) a licensee for the sale of denatured spirit.

(28) Subject to the provisions of these rules, every licensee shall in respect of any article which he is licensed to sell, meet the demand of every customer entitled to be served, who tenders payment for what is required by him, and the licensee shall maintain a sufficient

PUNJAB EXCISE MANUAL.

stock of all articles in which he is licensed to deal, to meet the probable demand. This rule does not compel a licensee to meet the demand of a customer even if accompanied by a tender of payment if the customer owes payment for articles previously sold under the license on credit, in a case where a sale on credit is permissible.

(29) The licensee should not sell spirit, except at the following strength and subject to the following conditions:—

- (a) If a licensee for the sale of country spirit (i) he shall not sell country spirit, except at the strength of 20 degrees under proof, except country spirit supplied to Simla district, Kasauli Cantonment in Ambala district, Kulu sub-division, Palampur tahsil, the Jungal shop in Hamirpur tahsil and the Shahpur shop in Kangra district, where the strength shall be 40 degrees under proof; (ii) he shall not sell spirit bottled otherwise than in accordance with the rules for bottling licenses contained in these rules.
- (b) If a licensee for the sale of foreign spirit (i) he shall not sell imported foreign liquor of a less strength than 25 degrees under proof in the case of brandy, whisky or rum or of spirit intended to pass as brandy, whisky or rum, or of a less strength than 35 degrees under proof in the case of gin or of spirit intended to pass as gin, provided that the minimum strength of 25 degrees under proof will not be enforced in the case of spirits which are sold at a retail price of not less than Rs. 50 per gallon or Rs. 100 per dozen quart bottles; (ii) he shall not sell Indian-made foreign spirit at any strength, except 25 degrees under proof in the case of whisky, brandy or rum or spirit intended to pass as whisky, brandy or rum and 35 degrees under proof in the case of gin or of spirit intended to pass as gin, (iii) except as otherwise permitted by the Financial Commissioner, every bottle of imported foreign spirit purporting in the opinion of the Collector to contain a reputed quart or a reputed pint or a reputed half pint, respectively, and in the possession of or sold by a licensee shall, if it contains less than 26 ozs of spirit in the case of a quart, or less than 13 ozs. of spirit in the case of a pint, or less than 6½ ozs. of spirit in the case of a half pint, bear a label showing in conspicuous letters and figures the minimum guaranteed quantity of its content.

Conditions relating to the determination of licenses.

- (30) If any person, who has held a license under these rules, shall have in his possession on the expiry or determination from any other cause of his license, any excisable article which he is unable forthwith

THE PUNJAB LIQUOR LICENSE RULES.

to dispose of under the provisions of these rules, to any person licensed or authorised to purchase it he shall at once surrender the same to the Collector. The Collector shall make such articles over, in any quantity not exceeding that which the transferee is likely to sell within two months, to the incoming licensee or otherwise to any licensee within the district who is licensed to sell articles of the kind surrendered: provided that, if any such article, or any part thereof, be declared by the Civil Surgeon or other qualified officer to be unfit for use, the Collector shall cause the same to be destroyed.

(31) A licensee to whom any article is made over under the preceding clause shall be bound to pay such price for the same as the Collector in his discretion may fix.

(32) The Collector shall tender the price so paid to the outgoing licensee, by whom the article was surrendered, and such licensee shall not be entitled to any price, payment or compensation, whatsoever in respect of any article so made over, other than the sum tendered.

(33) When a sole licensee dies and the Collector does not continue the license to the representative of the licensee or other person for the remainder of the period on the same condition, the following rules shall apply:—

(a) *Licenses disposed of by auction.*

- (i) If a successful bidder dies before he has paid more than Rs. 25 under rule 5-38 (8), his estate shall have no claim to the refund of that deposit; but it shall not be liable for any other payment.
- (ii) If a licensee dies after paying his initial deposit of Rs. 25 and his instalment of 1/6th of the total bid, and any other instalments that may have become due, his estate shall forfeit the sum paid, including any instalment due and paid before the date of his death; but his estate shall not be liable for any other payment. If on the date of his death, the last date allowed for the payment of any instalment had expired, and the instalment had not been paid, his estate shall be liable for the payment of such instalment or instalments, whether the payment of these had been suspended by competent authority or not.
- (iii) If before his death, the licensee had paid any instalment, the last date for the payment of which was more than one calendar month after the date of his death, his estate shall be entitled to a refund of any such instalment.
- (iv) In the event of a loss on resale, the estate of the deceased shall only be liable to the extent laid down above.

THE PUNJAB LIQUOR LICENSE RULES.

E.—Special conditions.

540 The licenses shown in this rule are granted subject to the special conditions noted under each in addition to the conditions laid down in rules.

(1) *A license in form L.-1 for the wholesale or retail vend of foreign liquor to the trade.*

(a) The licensee may sell foreign liquor, wholesale or retail, bottled or otherwise, only to a person holding a license in forms L.-1, 2, 3, 4, 5, 6, 7, 8, 9, 10, 12, L.-12-A or L.-12-B, or to a licensee in an Indian State, and he shall not sell unbottled liquor to any retail vendor who is not licensed to sell for consumption on his premises, and he shall sell bottled liquor only in sealed and capsuled bottles.

(b) If the licensee holds a license in form B.-1 or D.-2, no sale of less than 12 bottles or two imperial gallons shall be permitted.

(2) *A license in form L.-2 for the wholesale or retail vend of foreign liquor to the public only.*

(a) The licensee may not sell for consumption on the premises.

(b) If the licensee has the permission of the Collector to conduct business under licenses L.-1 and L.-2 on the same premises he must make arrangements for the stocks to be kept separate.

(c) The licensee may transfer foreign liquor to his own licensed premises or separate stock under form L.-1, the transaction being entered in the accounts of both licenses.

(d) If the licensee holds a license in form B.-1 or D.-2, no sale of less than 12 bottles or two imperial gallons shall be permitted.

(3) *A license in form L.-3 for the retail vend of foreign liquor in a hotel or dāk bungalow for "on" consumption.*

(a) The licensee shall sell foreign liquor retail for consumption on the premises only to residents in his hotel/dāk bungalow and to other persons taking their meals there.

(b) He shall not set up or maintain on his licensed premises any bar without taking out a separate bar license.

(4) *A license in form L.-4 for the retail vend of foreign liquor in a restaurant for "on" consumption.*

(a) The licensee shall sell foreign liquor retail for consumption on the premises only to persons taking meals in the licensed premises.

(b) He shall not set up or maintain on his licensed premises any bar without taking out a separate bar license.

(5) *A supplementary license in form L.-5 to the licensee of a hotel or restaurant to keep a bar for the retail vend of foreign liquor.*

(a) The licensee shall only sell foreign liquor retail for consumption "on" the premises by the glass at a bar, at his hotel or restaurant.

PUNJAB EXCISE MANUAL.

(b) He shall be bound by all the conditions of his hotel or restaurant licenses.

(6) *A license in form L.-6 for the retail vend of foreign liquor in a railway refreshment room for "on" consumption.*

(a) The licensee shall only sell foreign liquor retail for consumption on the premises to *bona fide* passengers and other persons served with eatables there, premises meaning within the limits of the railway station.

(b) The licensee shall not sell liquor to persons employed on railway service, except under rules issued by the railway administration.

(7) *A license in form L.-7 for the retail vend of foreign liquor in a railway dining car.*

The licensee is authorised to sell foreign liquor retail for consumption on a dining car attached to a railway train running in the Punjab. He shall sell only—

(i) to passengers by that train;

(ii) under rules issued by the railway administration to persons employed in railway service.

(8) *A supplementary license in form L.-8 to the licensee of a hotel, restaurant, railway dining car, or railway refreshment room to sell foreign liquor retail for consumption off the premises.*

The licensee shall be bound by all the conditions of his substantive license.

(9) *A license in form L.-9 for the retail vend of foreign liquor in military canteens to a contractor and in licensed premises approved by the competent military authority.*

(a) The licensee shall not sell liquor, except such liquor as he may be permitted under his contract to sell.

(b) Notwithstanding anything in rule 5-39 (2) the licensee may establish separate places of vend without taking out separate licenses in cases where a portion of a unit is detached for training and other purposes or is left behind.

(c) The licensee shall not sell liquor of any description to persons other than those attached to the regiment for which this license is granted or duly authorized by the competent military authority to use such canteen.

(d) Notwithstanding anything in rule 5-39 (25) the licensee may store and sell spirit diluted with mineral water with the permission of the competent military authority.

NOTE.—No license is required for canteens run regimentally on the club system.

THE PUNJAB LIQUOR LICENSE RULES.

(10) *A license in form L.-10 for the retail vend of beer for either "on and off" or "off" consumption.*

(a) The licensee shall keep at all times a sufficient stock of unbottled beer available for his customers.

(b) The price of unbottled beer sold under this license shall not exceed a specific price per glass.

(c) The licensee shall prominently display in front of his shop a signboard showing clearly in English, Urdu and Gurmukhi the maximum price per glass fixed under condition (b) above.

(d) The licensee shall only sell beer on credit to persons authorised by the Collector.

(11) *A license in form L.-12 permitting the sale of medicated wines.*

NOTE.—No license shall be required for the sale of any medicated wine containing less than 20 per cent. of proof spirit.

(a) The licensee shall not sell under this license any liquor containing more than 42 per cent. of proof spirit.

(b) The licensee shall not sell any article covered by his license except for medicinal purposes.

(c) The licensee shall not sell to any one person at any one time any article covered by this license in greater quantity than two imperial gallons or twelve reputed quart bottles, provided that sales in larger quantities may be made to persons holding a chemist's license and to Government or charitable dispensaries.

(d) Except upon the order of a qualified medical practitioner, the licensee shall not knowingly sell or supply any article covered by his license for consumption by a minor or person of unsound mind.

(12) *Temporary and permanent licenses in forms L.-12-A and L.-12-B for retail vend of liquor at a bar.*

(a) The licensee is authorised to sell foreign liquor retail for consumption on the premises only. Sales of liquor shall be made in glasses only. In theatres, cinemas and such places of entertainment liquor shall be sold only to spectators who have purchased tickets or to *bond fide* servants or employees of the licensee or of his lessee. No liquor shall be sold to students or minors.

(b) No person shall be permitted to reside in the bar.

(13) *A license in form L.-13 for the wholesale vend of country spirit.*

(a) The licensee may obtain plain or spiced spirit for sale either from the licensed distilleries in the Punjab, or from a person licensed to sell country spirit by wholesale in the districts of the Punjab, or the North-West Frontier or Delhi Provinces or from any distillery in

PUNJAB EXCISE MANUAL.

the United Provinces or from the Solon Distillery in the Baghat State but from nowhere else :

Provided that permits for the import of country spirit from distilleries in the United Provinces other than the Ron Distillery shall be granted only with the previous sanction of the Financial Commissioners :

Provided also, that in the case of import of country spirit, the licensee shall not break bulk till the consignment has reached such district and been compared by an Excise Inspector or Sub-Inspector with the pass which covers it :

Provided further that, in the case of transport of country spirit from one district to another in the Punjab, the consignment shall not be brought into use until the fourth day from the date of the pass unless it has been previously examined by an Excise Inspector or Sub-Inspector of the district of destination.

(b) Unless under the next succeeding condition he is permitted to reduce spirit, the licensee shall obtain his spirit for sale only at a strength prescribed in rule 5-39 (29) and he shall sell the spirit so obtained without admixture or alteration of any kind.

(c) If a supplementary license in form L-16 has been granted to him, the licensee may reduce for sale to a strength prescribed in rule 5-39 (29) spirit obtained by him at any higher strength, provided that he shall not otherwise alter or compound such spirit, and that he shall not introduce into his licensed premises or use or sell any rectified spirit.

(d) The licensee shall not sell or expose for sale country spirit in bottles, jars, casks or other vessels of such shape or colour or bearing such figures, words or marks as are reasonably calculated to lead any one to believe that such spirit is other than country spirit.

(e) The licensee shall sell plain or spiced spirit only to a person holding a license in form L-13, L-14 or L-14-A, in the districts of the Punjab, North-West Frontier Province and the Delhi Province.

(f) On making any sale under his license the licensee shall apply to the Collector or other officer empowered in that behalf to prepare a pass in the prescribed form to cover the transport of the spirit to its place of destination ; and shall not despatch any spirit till a pass covering such transport has been duly issued.

(g) In respect of spirit intended for consumption in the Kangra or Dera Ghazi Khan District, the licensee shall comply with any order that the Financial Commissioner may, from time to time, issue in respect of the price to be charged by him for plain country spirit, and he shall raise or reduce his price as such orders may prescribe.

THE PUNJAB LIQUOR LICENSE RULES.

- (14) *Licenses in forms L.-14 and 14-A for the retail vend of country spirit for "on and off" or for "off" consumption, respectively, and in form L.-14-B for retail vend of country spirit on special occasion.*

(i) (a) The licensee may obtain his supplies either from the licensed distilleries in the Punjab, or from a person licensed to sell country spirit wholesale in the districts of the Punjab, or the North-West Frontier or Delhi Provinces, or from any distillery in the United Provinces or from Solon Distillery in Baghat State, but from nowhere else :

Provided that permits for the import of country spirit from distilleries in the United Provinces, other than the Rosa Distillery at Shahjahanpur, shall not be granted without the previous sanction of the Financial Commissioner :

Provided also that, in the case of the import of country spirit, the licensee shall not break bulk until the consignment has reached such district and been compared by an Excise Inspector or Sub-Inspector with the pass which covers it :

Provided further that if country spirit is transported from another district in the Punjab, the consignment shall not be brought into use until the fourth day from the date of the pass, unless it has been previously examined by an Excise Inspector or Sub-Inspector of the district of destination.

(b) The licensee shall not sell or expose for sale country spirit in bottles, of such shape or colour or bearing such figures, words or marks as are reasonably calculated to lead persons to believe that such spirit is other than country spirit.

(c) The licensee shall not sell more than one reputed quart bottle of spirit to any person at one time : Provided that he may sell to any person at one time any quantity of country spirit covered by a pass issued by an authorised officer provided that any sale made by a licensee under such a general or special pass shall be specially registered by him.

(d) Liquor shall be sold on credit only to persons approved by the Collector.

(e) The licensee shall prominently display in front of his shop, a signboard showing in Urdu and Gurmukhi the retail prices of each kind of spirits to be charged by him as set forth in his license.

(f) The licensee shall sell country spirit at such rates as may, from time to time, be fixed by the Financial Commissioner, Punjab, and endorsed on the license.

PUNJAB EXCISE MANUAL.

(g) No country spirit shall be sold for consumption off the premises in a cantonment, except under a pass, unless this condition is dispensed with by the Military authorities.

(ii) The following special conditions apply to these licenses separately :—

L-14.

(a) The licensee is authorised to sell country spirit by retail for consumption on and off the premises.

(b) The licensee shall, in addition to keeping drinking vessels for the use of customers, keep for their use a supply of pure drinking water.

L-14-A.

The licensee shall sell plain and spiced country spirit only in sealed bottles.

(15) *A license in form L-17 for the vend of denatured spirit.*

(a) The licensee shall not, without the special sanction of the Financial Commissioner, have in his possession at any one time denatured spirits in a quantity in excess of 500 gallons.

(b) The licensee may sell quantities greater than one gallon by wholesale only to persons licensed to sell denatured spirits or to persons holding a permit authorizing them to purchase quantities greater than one gallon.

(c) The licensee before selling any denatured spirits by retail shall use all reasonable diligence to ascertain the quantity already in the purchaser's possession and shall not at one time sell to him more than one gallon, or such smaller quantity as, together with what is, or in good faith is believed to be, in the buyer's possession, will amount to one gallon.

(d) The licensee shall keep separate accounts of sales by wholesale or by retail.

(e) The licensee shall not sell denatured spirit of a less strength than 50 degrees over proof.

(f) The licensee shall procure his supplies of denatured spirits either by direct importation from overseas or by purchase from other vendors licensed to sell denatured spirits, or by removal from licensed distilleries after obtaining the permit and pass required under the rules applicable to such removals.

(g) The licensee shall not mix denatured spirits with other spirits.

(h) The licensee shall constantly exhibit a signboard at his place of vend bearing his name and the words "Licensed vendor of denatured spirits".

THE PUNJAB LIQUOR LICENSE RULES.

(16) *A license in form L.-19 for the vend of rectified spirit for medicinal, industrial and scientific purposes.*

(a) The rectified spirit sold under this license shall be of a strength not less than 43 degrees over proof, and neither water nor any other substance whatsoever may be added to it by the licensee. The licensee may obtain supplies of rectified spirit from licensed distilleries in the Punjab, or from any other province in British India or through import by sea from oversea countries.

(b) The licensee shall not have in his possession at any one time a quantity exceeding ten gallons or such larger quantity as the Financial Commissioner may specially authorize.

(c) The licensee shall sell rectified spirit for medicinal, industrial and scientific purposes only.

(d) The licensee shall not sell in any one transaction more than the quantity which the purchaser is permitted to possess.

(e) He shall label every receptacle containing rectified spirit conspicuously showing the nature and place of manufacture of its contents.

(f) He shall maintain separate accounts of sales by wholesale and retail.

(17) *A license for the retail vend of country fermented liquor in form L.-20-B in the Kulu, Palampur and Kangra tahsils of Kangra District.*

(a) The licensee is authorised to manufacture country fermented liquor for sale on the licensed premises. He shall not sell country fermented liquor prepared elsewhere.

(b) Such country fermented liquor shall be prepared from grain only; no gur or molasses made from sugarcane shall be used in its preparation.

(c) The licensee is authorized to sell country fermented liquor for consumption on or off the premises.

(d) The licensee shall not sell more than 4 reputed quart bottles of country fermented liquor to any one person at any one time.

(e) The licensee shall keep correct daily accounts of the sale of country fermented liquor in form L.-27 and shall at the end of each month prepare and submit to the Collector a monthly true abstract of receipts and sales.

(f) The licensee shall not have directly or indirectly, any interest in a shop for the retail vend of country spirit or foreign liquor in the same city, town or village.

(g) Country fermented liquor shall not be sold on credit.

PUNJAB EXCISE MANUAL.

(18) *Licenses in forms L-11 and L-15 for bottling Indian-made foreign spirit and country spirit.*

(a) Specification of bottles :—

(i) Indian-made foreign spirit and country spirit shall be bottled in bottles of the following sizes :—

Quarter bottles of the capacity of $6\frac{3}{4}$ ounces.

Reputed pint bottles of the capacity of $18\frac{1}{2}$ ounces.

Reputed quart bottles of the capacity of $26\frac{3}{4}$ ounces.

(ii) The bottles mentioned above shall be of standard pattern and shall bear the following specifications moulded on the glass :—

the words "Punjab Excise";

the figures and words " $26\frac{3}{4}$ ounces", " $18\frac{1}{2}$ ounces" or " $6\frac{3}{4}$ ounces" in the case of reputed quarts, pints and quarter bottles, respectively;

the name or mark of the manufacturer of the bottles; and

a line across the neck up to which bottles shall be filled to contain the proper quantity.

(iii) No licensee shall be permitted to use for bottling Indian-made foreign spirit or country spirit any bottles bearing the name or trade mark of any other bottler.

(b) Capsules to be used on bottles of Indian-made foreign spirit and country spirit :—

(i) All bottles containing Indian-made foreign spirit and country spirit shall be securely sealed with a lead capsule, cemented on to the bottle in such a way as to make it impossible to remove the capsule without damaging it.

(ii) Except when permission is granted by the Financial Commissioner to use blank capsules covered by an official label in the case of certain country spirit bottlers, the capsule shall bear the name of the bottler, the district in which he has a license, the kind of liquor bottled, the strength of liquor in proof degrees, and in the case of country spirit, the words "Desi Sharab" in Persian character.

(iii) In the case of country spirit bottlers who have been permitted by the Financial Commissioner to use blank capsules, the licensee shall label each bottle after bottling with an official label which shall show the capacity of the bottle, the kind of liquor, the name of the licensed bottler and the district in which he has a license, the strength of liquor in degrees of proof, and the words "Desi Sharab" in Persian character. The label shall be affixed to the capsule in such a way that the bottles cannot be opened without defacing the official label.

THE PUNJAB LIQUOR LICENSE RULES.

(iv) The official label referred to in rule (iii) above shall conform to the following specification :—

All labels shall be on white paper printed in black with figures in 2 line Pica.

The printed matter shall be enclosed in a border measuring $3\frac{1}{2} \times 1\frac{1}{2}$ inches.

Specimens of the above specification are given below :—

26 $\frac{3}{4}$ ounces 80 proof

دیسى شراب Country Spirit

Bottled by Mehr Singh Chawla,
Lahore

(v) The licensee shall use the following kinds of capsules :—

- | | | |
|--------------------------------|----|--|
| for plain spirit | .. | plain capsules. |
| for spiced spirit | .. | brilliant capsules of different colours. |
| for Indian-made foreign spirit | .. | Wax finished capsules. |

All the capsules shall bear in black letters the required information.

(c) Bottling of Indian-made foreign spirit and country spirit :—

(i) The licensee shall give timely information to the Excise Inspector of the days and hours during which bottling is to be done. Bottling will be allowed only between 8 A.M. and 5 P.M. from 16th October to 15th April and between 8 A.M. and 6 P.M. from 16th April to 15th October.

(ii) If the licensee has reduced the strength of spirit by dilution he shall not bottle the spirit until 24 hours after reduction, unless arrangements approved by the Financial Commissioner have been made to cool the spirit and to prevent shrinkage after bottling.

(iii) The licensee shall not use taper corks for bottling.

(iv) The licensee shall soak the corks in clean water for 24 hours before corking the bottles.

(d) Labels to be used on the bottles of Indian-made foreign spirit and country spirit :—

(i) The licensee may affix to his bottles any label or labels, but he shall not show on any label affixed to the bottles filled by him any announcement that the spirit has been distilled at any particular distillery, nor shall any such announcement be made on the capsule or on the paper wrapper of the bottle.

PUNJAB EXCISE MANUAL.

(ii) The name of the licensed bottler and the place of bottling must appear in full in English on all the labels.

*(iii) Before bringing any labels into use the licensee shall submit exact copies of them, in triplicate, to the Collector, who shall forward one copy direct to the Financial Commissioner for his approval, the duplicate copy being sent to the Commissioner for information. The licensee shall comply with such instructions as the Financial Commissioner may issue regarding any label and shall deposit in the Financial Commissioner's office an exact copy of each label that has been approved.

(iv) In the case of country spirit the licensee shall not use labels on his bottles which contain the words "Old" or "Special" or "Rum".

(v) All labels required to be used on bottles of spiced spirit shall bear the words "Missalabdar" in Urdu and Gurmukhi characters and the words "Spiced spirit" in English.

(vi) No label shall be accepted if the design is of an objectionable nature or conveys the impression that the label is intended to be in imitation of labels used on imported spirit or in the case of country spirit, in imitation of Indian-made foreign spirit.

(vii) Labels must be so affixed to the bottles as to be easily distinguishable. No label shall be pasted over the words "Punjab Excise" and the figures and words "26 $\frac{2}{3}$ ounces," "18 $\frac{1}{2}$ ounces" or "6 $\frac{1}{2}$ ounces" moulded on the bottles.

(19) *A license in form L.-11 for the bottling of foreign liquor.*

(a) The licensee is authorized to bottle duty-paid foreign liquor only, whether manufactured in India or imported.

(b) Only foreign liquor shall be kept on the premises.

(c) The licensee shall not bottle any foreign liquor of a less strength than 25 U. P. in the case of brandy, whisky, or rum or of spirit intended to pass as brandy, whisky or rum or of less strength than 35° U. P. in the case of gin or of spirit intended to pass as gin.

(d) Bottling shall be carried out only at the premises named in the license

(e) The licensee shall enter in a stock book the quantity, description and strength of any spirit received on his licensed premises. This stock book shall be accessible to the Excise Officer at reasonable hours and shall be kept for 12 months from the date of the last entry in it.

(20) *A license in form L.-15 for the bottling of country spirit.*

(a) The licensee is authorized to bottle country spirit only, which includes spiced country spirit.

NOTE.—The bottling of special spiced and matured country spirit out of bond is not permitted.

*Vide Financial Commissioner's Notification No. 1867-E. & S., dated 2nd March 1933.

THE PUNJAB LIQUOR LICENSE RULES.

(b) The licensee shall bottle plain and spiced country spirit only at the strength of 20° U. P., except spirit required for Simla District, Kasauli Cantonment in Ambala District, Kulu Sub-Division, Palampur Tahsil, the Jungal Shop in Hamirpur Tahsil and Shahpur Shop in Kangra Tahsil of Kangra District where the strength shall be 40° U. P.

(c) Bottling shall be carried on only at the premises named in the license.

(d) Plain country spirit shall be bottled in dark glass bottles and spiced spirit, whether coloured or uncoloured, in clear glass bottles.

(21) *A license in form L.-16 to reduce country spirit.*

(a) The licensee is authorized to reduce by the addition of water spirit of an original strength not exceeding 43 degrees over proof.

(b) The reduction must be done in a special empty receptacle. Water used for reduction must be pure and the licensee must comply with the directions of the Collector regarding the water supply.

(c) Timely intimation must be given to the Excise Officer when reduction is to be done

(22) *A license in form L.-20-C for the manufacture and possession of country fermented liquor for home consumption in Kulu, Palampur and Kangra tahsils.*

(a) The licensee is authorized to manufacture country fermented liquor for his personal and family use only. He shall not have in his possession at any one time for use by him for home consumption more than 8 gallons of country fermented liquor.

(b) Such country fermented liquor shall be prepared from grain only. No gur or molasses made from sugarcane shall be used in its preparation.

(c) Country fermented liquor prepared under this license shall be for domestic use only and shall not be transferred or sold elsewhere.

(23) *A license in form L.-20-D for the manufacture and possession of country fermented liquor for use on special occasions in Kulu, Palampur and Kangra tahsils*

(a) The licensee is authorized to manufacture country fermented liquor for use on special occasions, such as a marriage festival or a caste gathering. He shall not have in his possession for use on such a special occasion more than 20 gallons of country fermented liquor.

(b) Such country fermented liquor shall be prepared from grain only. No gur or molasses made from sugarcane shall be used in its preparation.

(c) Country fermented liquor prepared under this license shall be for domestic use only, and shall not be transferred or sold elsewhere.

CHAPTER 6.

THE PUNJAB LIQUOR, IMPORT, EXPORT, TRANSPORT AND POSSESSION ORDERS, 1932.

6·1 Nothing in these orders shall apply to liquor imported, exported, or transported—

- (a) for private consumption and not for sale, in any quantity not exceeding that prescribed in the Punjab Excisable Articles License and Sale Orders, as the maximum quantity which may be sold by retail, or
- (b) by or on behalf of any officer of Government acting in his official capacity :

Provided that the privilege given in clause (a) of this rule shall not apply to country spirit imported from any Indian State except direct from the Solon Distillery in Baghat State unless—

- (i) it is imported in open bottles in quantities not exceeding 26 ounces, and
- (ii) the privilege has been sanctioned by the Punjab Government for the State in question.

6·2 All export of liquor is subject, in addition to the provisions of these orders, to all regulations for its import into the Province or State concerned.

6·3 Medicinal and other preparations containing rectified spirit, whether imported into India or prepared in India, with rectified spirit on which the prescribed duty, if any, has been paid, may be imported, exported, transported, or sold free of all restrictions up to any quantity, provided that the preparations supplied or sold by approved manufacturers are issued from licensed premises under a pass in form L-34.

6·4 With reference to section 18 of the Punjab Excise Act no liquor shall be imported, exported or transported, except under a pass issued in accordance with the rules for the time being in force in the Punjab for such import, export and transport, and with reference to the first proviso to the said section, the Punjab Government (Ministry of Agriculture) is pleased further to direct that such passes shall not be dispensed with in the case of any duty-paid foreign liquor whether manufactured in India or imported from overseas.

6·5 The import of country fermented liquor is prohibited.

6·6 Indian-made foreign spirit may not be imported except—

- (a) from the Rosa Distillery at Shahjahanpur in the United Provinces ;

(The Punjab Liquor Import, Export, Transport and Possession Orders 1932 were published under Punjab Government Notification No. 5999-E. § S., dated 12th November 1932.)

PUNJAB EXCISE MANUAL.

- (b) from the Solon Distillery in the Baghat State ;
- (c) from Delhi Province, and
- (d) from the North-West Frontier Province.

6-7 Country spirit may not be imported except from the following sources :—

- (a) The Solon Distillery in the Baghat State.
- (b) The Delhi Province.
- (c) The North-West Frontier Province.
- (d) A licensed distillery in the United Provinces, provided that the special sanction of the Financial Commissioner is required for each import from a distillery other than the Rosa Distillery at Shahjahanpur.

6-8 No denatured spirit may be imported from Kashmir.

6-9 No liquor may be imported from Kashmir, otherwise than in bond, unless duty has been paid at the tariff rates and except by the Kohala-Murree-Rawalpindi route or by rail *via* Havelian and Serai Kala.

6-10 Rectified spirit may not be imported except from the Solon Distillery in Baghat State and any province in British India.

6-11 No spirit may be imported into the Punjab unless the prescribed rate of duty has been paid on it at a rate not lower than that fixed for similar spirit in the Punjab.

Exception—Rectified spirit may be imported in bond without payment of duty to the licensed premises of approved manufacturers.

6-12 No liquor on which the prescribed rate of duty has not been paid may be exported or transported.

Exception—(a) Country spirit manufactured in the United Provinces may be transported in bond without payment of duty from any licensed distillery in the Punjab to the licensed premises of approved manufacturers.

(b) Rectified spirit may be transported in bond without payment of duty from any licensed distillery in the Punjab to the licensed premises of approved manufacturers.

(c) Spirit manufactured in a licensed distillery in the Punjab may be transported in bond without payment of duty to any other distillery so licensed.

(d) Rectified Spirit may be transported without payment of duty from licensed distilleries in the Punjab by Local Fund or Mission Hospitals and dispensaries under the authorisation of the Inspector-General of Civil Hospitals, Punjab.

(e) Rectified spirit may be transported without payment of duty from licensed distilleries in the Punjab by educational institutions allowed to receive such supplies by the Financial Commissioner, Punjab.

6-13 Country fermented liquor may not be transported except within the district in which it is made.

THE PUNJAB LIQUOR, IMPORT, EXPORT, TRANSPORT
AND POSSESSION ORDERS, 1932.

6-14 No person except a licensed vendor may import, and no one but a licensed distiller, brewer or vendor may export or transport liquor.

Exceptions.—(a) Country spirit may be transported from a licensed distillery by any Provincial and Divisional Darbari to whom a special permit for this purpose has been given by the Collector

(b) Any person holding a permit for the possession of rectified or denatured spirit may import or transport any quantity, not exceeding the amount which under his permit he is permitted to possess

(c) Indian-made foreign spirit and country spirit may be imported, exported or transported from any licensed distillery for the use of troops.

6-15 The import, export or transport of liquor in conformity with these rules is subject to such rules as the Financial Commissioner may by notification make under section 59 of the Punjab Excise Act, I of 1914.

6-16 The Punjab Government is pleased to prohibit the possession of *tahan* except by a person licensed under section 21 of the said Act to work a distillery.

6-17 The Punjab Government is pleased to prohibit the possession of spirit of a strength above 85 degrees of London proof except in the case of—

- (a) imported foreign spirit,
- (b) rectified spirit,
- (c) denatured spirit,
- (d) perfumed spirit,
- (e) country spirit possessed by the holders of reducing licenses in form L-16 authorised by the Punjab Liquor License Rules in accordance with the conditions of their licenses; and
- (f) Indian-made foreign spirit possessed by holders of licenses for wholesale and retail vend of foreign liquor to the trade only and for wholesale and retail vend of foreign liquor to the public in forms L-1 and L-2 authorised by the Punjab Liquor License Rules in accordance with the conditions of their licenses.

6-18 No permit for the possession of liquor in excess of the quantity prescribed in the Punjab Excisable Articles License and Sale Orders as the maximum quantity which may be sold by retail shall be given except in respect of the kinds of liquor described in column 1 of the schedule below to the persons described in column 2 to the extent mentioned in column 3, on the occasion mentioned in column 4 and

PUNJAB EXCISE MANUAL.

subject to the condition that the liquor shall be only used for the following purposes :—

Country liquor—for private home consumption.

Rectified spirit—for medicinal, scientific or manufacturing purposes.

Denatured spirit—for manufacturing purposes.

SCHEDULE.

1	2	3	4
Specially prepared country spirit.	Provincial and Divisional Durbars	12 gallons ..	At any time.
Ordinary country spirit	Persons of position and respectability	12 quart bottles..	Ditto.
Ditto	Any person	Any amount ..	On any special occasion such as a marriage, festival or caste gathering.
Rectified spirit ..	Any chemist, medical practitioner or scientific body or Superintendent of a hospital	As prescribed in the permit	At any time.
Ditto	Any approved manufacturer	Such quantity as may be prescribed by the Financial Commissioner.	Ditto.
Ditto	Any educational institution.	As prescribed in the permit.	Ditto.
Ditto	Any person	Ditto	Ditto.
Denatured spirit..	Any chemist, varnish-maker or other person engaged in any business who requires large quantities of denatured spirit for the purpose of his business.	Ditto	Ditto.

CHAPTER 7.

THE PUNJAB LIQUOR PERMIT AND PASS RULES.

7.1 In exercise of the powers conferred by the second proviso to section 18 of the Punjab Excise Act (I of 1914) the Financial Commissioner, Punjab, is pleased to determine that—

- (1) a pass granted under the excise law in force in any other province of British India to cover a consignment of liquor imported from overseas or of beer manufactured in India, or
- (2) a pass granted under the excise law in force in the United Provinces to authorise the despatch of spirit from the Rosa distillery at Shahjahanpur, or
- (3) a pass granted under the excise law in force in the Province of Delhi and in the North-West Frontier Province to authorise the despatch of spirit from these provinces either through the Punjab to the North-West Frontier Province or Kashmir, or to any place in the Punjab shall be deemed to be a pass granted under the Punjab Excise Act,

and furthermore, that a permit so granted to authorise the removal of liquor from Kashmir to the United Provinces shall be deemed to be a pass granted under the Punjab Excise Act.

7.2 Any person importing, exporting or transporting country spirit, rectified spirit, or denatured spirit must obtain (a) a permit from the officer authorised to grant such permits in the district or State of destination, and (b) a pass from the officer authorised to grant such passes in the district of issue :

Provided that a pass for the removal of spirit from a licensed distillery issued in accordance with the rules sanctioned by the Financial Commissioner shall be deemed to be a pass for the purposes of this rule :

Provided that a pass shall be sufficient to cover the transport of country spirit or rectified spirit or denatured spirit within a district.

7.3 Any person importing, exporting, or transporting foreign liquor must obtain a pass from the officer authorised to grant such passes in the district of issue .

Provided that a pass for the removal of Indian-made foreign spirit from a licensed distillery or of beer from a licensed brewery issued in accordance with the rules sanctioned by the Financial Commissioner shall be deemed to be a pass for the purposes of this rule.

7.4 It shall be in the discretion of the Collector or any other excise officer to refuse to grant any pass, permit, or authority which he is authorised under these rules to grant.

(The Punjab Liquor Permit and Pass Rules were published under Financial Commissioner's Notification No. 6000-E. & S, dated 12th November 1932.)

PUNJAB EXCISE MANUAL.

75 The passes and permits granted in the Punjab shall be in the forms attached to these rules and shall be granted by the Collector or district excise officer or other person duly authorised in this behalf:

Provided that permits for the import of country spirit from distilleries other than the Rosa distillery at Shah-
of the Finan-

76 No pass or permit shall be valid after the date of expiry entered in it provided that the Collector granting the permit or authority to authorise the despatch of any consignment under these rules may extend the period of the currency thereof, if extension is applied for owing to delay in transit of a consignment or for any other sufficient reason.

77 Every pass for the import, export or transport of liquor shall specify the number on each vessel, the seals on it, and the quantity and strength of the liquor it contains.

78 All passes granted to cover the import, export or transport of liquor shall be subject to the conditions:—

(a) that bulk shall not be broken in transit ;

(b) that all spirit shall travel in vessels securely sealed. In the case of large consignments sent by rail in full wagons, each wagon shall have a seal and a Government lock affixed by a Government officer of the district from which it was despatched. If spirit is despatched from a distillery each cask or other vessel used for the transport of spirit under these rules shall be clearly numbered and shall show clearly the name of the issuing distillery ;

(c) that copies of the passes shall be sent to the excise inspector of the district of destination.

79 All passes granted to cover the import of country spirit shall be subject to the condition that no consignment shall be brought into use until it has been examined by the excise inspector or sub-inspector of the district of destination, to whom intimation of the arrival of the consignment shall be given.

710 All passes granted to cover the transport of country spirit from one district to another shall be subject to the condition that no consignment shall be brought into use until the fourth day from the date of the pass unless it has been previously examined by an excise inspector or sub-inspector.

711 The following procedure shall be observed as regards the export-in-bond of country spirit, Indian-made foreign spirit or rectified

THE PUNJAB LIQUOR PERMIT AND PASS RULES.

-spirit from any licensed distillery in the Punjab to any province in British India or Indian State—

- (a) Whenever the manager of any distillery licensed in the Punjab under section 21 of the Punjab Excise Act receives a requisition for the export-in-bond of spirit to any other province or Indian State, the person importing the spirit shall obtain and send to the manager an import-in bond permit signed by the Collector or chief excise authority of the district or State of destination, respectively, for the supply of such spirit.
- (b) The manager of the distillery shall act as an agent for the supply of such spirit to any other Province or any Indian State.
- (c) Consignments of spirit under these rules shall be issued under export-in-bond authorities in form L-36, granted by the Collector of the district in which the distillery is situate.
- (d) Whenever the manager of any licensed distillery in the Punjab obtains the requisite pass for the despatch of any consignment of spirit in pursuance of the above rule, he will be shown in the pass as the consignor, and an authorised officer of the State or district of destination, as the case may be, as the consignee.

7·12 When rectified spirit is imported or transported in bond from licensed distilleries to the licensed premises of approved manufacturers the approved manufacturer shall obtain a permit in form L-32 from the Collector of the district of destination.

7·13 When the manager of any distillery, licensed under section 21 of the Punjab Excise Act, wishes to send in bond spirit to another such distillery, he shall obtain from the Collector an authority in form L-36 for the despatch of the spirit and shall consign it to the Distillery Inspector of the Distillery of destination under a pass in form D-20.

7·14 No authority or permit shall be granted to authorise the despatch of any consignment under these rules unless the manager of the distillery in the case of export or transport under rules 7·11 and 7·13 or the approved manufacturer in the case of import or transport under rule 7·12 has executed and given a bond in form L-37 binding himself in respect of the consignment to be despatched to produce a certificate in form L-33 and binding himself to pay such duty in respect of any consignment despatched as may be demanded from him in accordance with the provisions of the rules given below.

7·15 If such certificate is not produced within a reasonable time after the expiry of the period of the currency of any pass, as noted thereon, the Collector of the district in which the distillery is situated, or the Collector of the district of destination in the case

PUNJAB EXCISE MANUAL.

of an approved manufacturer shall recover from the said manager or approved manufacturer as the case may be, at the rate for the time being fixed by the Punjab Government under section 31 of the said Act, the duty which would in ordinary circumstances have been levied on the spirit removed under the pass.

7-16 If such certificate is produced before or within a reasonable time after the expiry of the period of the currency of any pass, then—

- (i) if the certificate shows delivery of any consignment to have occurred in full with no greater deficiency than that allowable according to the scale in sub-paragraph (iii) below, the Collector shall order that the bond in respect of such consignment has been discharged.
- (ii) but if the certificate shows a deficiency greater than that allowable according to the said scale, in any vessel in the consignment, then unless the said deficiency is satisfactorily explained, the Collector shall obtain the Financial Commissioner's orders as to the portion of the total deficiency which is to be charged with duty at a rate not less than that fixed for such spirit under section 31 of the Punjab Excise Act.
- (iii) The following shall be the scale of wastage allowance per cent. for spirit conveyed in (a) wooden, (b) metallic vessels :—

	(a)	(b)
For a journey taking not more than 2 days	2	$\frac{1}{2}$
For a journey taking more than 2, but not more than 9 days	3	1
For a journey taking more than 9 days, but not more than 18 days	4	$1\frac{1}{2}$
For a journey taking more than 18 days	5	2

Explanation.—In calculating the time taken by a journey the day of receipt at the destination, but not the day of despatch shall be included :

Provided that if in any case the temperature of the spirit on arrival at its destination is found to be lower than the temperature when despatched, a further allowance shall be made (if required to cover any wastage thereon) of .05 per cent. for every

7-17

import of beer from

(1) Any person desiring to import into the Punjab beer from the Baghat State shall apply to the Excise Inspector in charge of the brewery for an import pass in form L-84.

(2) Every such application for the import of beer shall be in writing and shall bear a stamp of two annas.

(3) The pass in form L-84 shall only be granted on payment of the full amount of import duty.

THE PUNJAB LIQUOR PERMIT AND PASS RULES.

(4) If the applicant tenders cash in payment of import duty, the Inspector shall fill up the chalan for presentation with the cash at the Simla treasury. The applicant shall present the treasury receipt in token of his having paid the import duty and the Inspector shall affix it to the counterfoil of form L.-34.

(5) If the applicant prefers not to pay duty at the time of import, he may remove the beer, subject to the adjustment of such duty against an advance payment made by him into the Government treasury, on account of duty recoverable on such removals. Such an advance payment shall not be less than Rs. 2,000 and each time the advance is replenished, it must be by a sum that will bring it up to at least Rs. 2,000. The treasury officer will keep the Inspector informed of all payments credited to an advance and the Inspector shall maintain a statement in form D.-15 showing such payments and the duty debitable against them. He shall balance the statement on every working day and on every such day shall inform the applicant of the balance standing to his credit and shall permit the import of beer of which the duty is debitable against advance only so long as the balance is not exhausted.

(6) The Inspector shall maintain an account as regards the import of beer in form B.-15.

7-18 The following rules apply to the import, export and transport of Indian-made foreign spirit and country spirit required for the use of troops :—

(1) Indian-made foreign spirit or country spirit may be imported from any province in British India for use of troops free of all restrictions, provided that such spirit is not excised at a lower rate of duty than that prevailing in the Punjab, and provided that the import is covered by a permit in form L. 39 granted by the Collector or district excise officer of the district of destination.

(2) Indian-made foreign spirit or country spirit may be exported or transported for the use of troops from any distillery licensed in the Punjab, subject to the following rules :—

(a) No issue of spirit shall be made for the use of troops until a permit in form L.-39 or a corresponding form covering such export or transport has been received by the distillery inspector concerned from the Collector or district excise officer of the district of destination.

(b) No issue of spirit shall be made for the use of troops until the full duty leviable thereon under the rules has been paid into the credit of Government at a treasury and a receipt in proof of payment is presented before the distillery inspector.

PUNJAB EXCISE MANUAL.

7-19 The following rules apply to the import and transport of liquor from Kashmir :—

(1) No liquor shall be imported from Kashmir into the Punjab unless it is covered by a pass in form L-44 from the Resident in Kashmir, of which a copy shall have been sent to the Collector of the district of destination.

(2) The Resident in Kashmir will only grant a pass on payment of duty, and on production of a permit in form L-43 from the Collector of the district of destination.

(3) If the liquor is imported *via* Kohala, it shall be produced, together with the pass, for inspection by the sub-inspector at Murree. If it is imported by Havelian, it must be consigned at that station to the railway station at or near the head-quarters of the district of destination.

(4) On arrival of the liquor at the district of destination, it shall be produced, together with the pass, for inspection by the inspector.

(5) Any liquor, except denatured spirit, may be transported through the Punjab in bond from Kashmir to either the United Provinces or Jammu, subject to the following conditions :—

(a) The liquor shall be the property of the Kashmir State.

(b) The liquor shall be covered by a pass granted by the Resident in Kashmir, of which a copy has been sent to the Financial Commissioner.

(c) If the liquor is conveyed *via* Kohala, it shall be produced, together with the pass, for inspection by the sub-inspector of excise stationed at Murree. If it is conveyed *via* Havelian, it must be consigned at Havelian to a destination outside the Punjab.

(d) Within a reasonable period the Financial Commissioner shall be furnished with a certificate, signed either by the Superintendent of Abkari at Jammu, or the officer in charge of a distillery or bonded warehouse in the United Provinces to the effect that the liquor is intended for its destination. The percer to (iii) above.

7-20 The following rules apply to the export to the North-West Frontier Province from distilleries in the Punjab, of rectified spirit to the extent to which such exports have been exempted from the Punjab Excise Act, by local bodies and

(1) The Chief Medical Officer, North-West Frontier Province, will furnish the Financial Commissioner, Punjab, with a certificate signed by the former officer and stating the requirements not exceeding 200 gallons per annum of rectified spirit for the use of hospitals and

THE PUNJAB LIQUOR PERMIT AND PASS RULES.

dispensaries managed by local bodies and missions. The Chief Medical Officer will at the same time intimate the name of the distillery from which he intends to export.

(2) The Financial Commissioner will authorise the Collector of the distillery district concerned to issue the spirits; and the Collector will further direct the Distillery Inspector to issue it.

(3) The Inspector shall issue the spirit handing over one copy of the pass in form D.-20 to the consignee, the other being sent to the Chief Excise Authority of the North-West Frontier Province and shall retain the third copy in his office. In the remarks column of the said form the Inspector shall record the number and date of the Financial Commissioner's letter of authority.

721 The following rules apply to the export of rectified spirit which has been exempted from the provisions of the Punjab Excise Act relating to the payment of duty, from the Punjab distilleries to the Punjab States for the use of hospitals and dispensaries only :—

(1) Any State desiring to import rectified spirit for medicinal purposes shall apply direct to the Financial Commissioner, Punjab, stating its demand (the legitimacy of which will be certified either by its Chief Medical Officer or the Chief Excise Authority) as well as the name of the distillery from which it intends to import.

(2) The Financial Commissioner will authorize the Collector of the distillery district concerned to issue the spirit. The Collector will further direct the Distillery Inspector to issue the spirit.

(3) The Inspector shall issue the spirit handing over one copy of the pass in form D.-20 to the consignee, the other copy being sent to the Chief Excise Authority of the State and shall retain the third copy in his office. In the remarks column of the said form, the Inspector shall record the number and date of the Financial Commissioner's letter of authority.

722 The Financial Commissioner is pleased to prescribe the following forms and conditions for the exemption permits referred to in rule 18 of the Punjab Liquor Import, Export, Transport and Possession Orders :—

(a) The permit in form L.-40 to transport specially prepared country spirit for his private use granted by the Collector to a Provincial or Divisional Durbari shall cover the possession of such spirit.

(b) A permit for the possession of ordinary country spirit for his private use granted to a person of position or respectability shall be granted by the Collector in form L.-41 and shall cover the transport of such spirit.

PUNJAB EXCISE MANUAL.

(c) A permit for the possession of ordinary country spirit for private use granted to any person for use on any special occasion shall be granted by the Collector in form L-43 and shall cover the transport of such spirit.

(d) A permit for the possession of denatured spirit granted to any chemist, varnish maker or other person engaged in any business who requires large quantities of denatured spirit for the purpose of his business shall be granted by the Collector in form L-42-A.

(e) A permit for the possession of rectified spirit granted to any chemist, medical Practitioner, Scientific body, Superintendent of a Main Hospital, manufacturing chemist or to any local fund hospital, dispensary, or educational institutions which requires large quantities of rectified spirit, shall be granted by the Collector in form L-42-B

Rule 7-23 The following procedure shall be observed before a permit in form L-42-B is granted by the Collector in the case of an educational institution :—

(a) An application for rectified spirit required for use in research and teaching should be made by the governing body or their representative, of the University, College, or other educational institution to the Financial Commissioner through the Collector of the District in which the University, College or other educational institution is situated. In the application should be mentioned the situation of the particular University, College or educational institution for research or teaching, the number of laboratories therein, the purpose or purposes to which the spirits are to be applied, the bulk quantity likely to be required in the course of the year and if it amounts to 50 gallons or upwards, the name or names of one or more sureties or a guarantee society to join in bond that the spirits will be used solely for the purpose required and at the place specified.

(b) The Financial Commissioner will communicate his decision to the Collector who, if the application is sanctioned, will grant the permit in form L-42-B in favour of the representative of the educational institution concerned.

(c) The spirit received at any one institution must only be used in the laboratories of that institution and must not be distributed for use in the laboratories of any other institution or used for any other purpose than those authorized.

THE PUNJAB LIQUOR PERMITS AND PASS RULES.

- (d) On the arrival of the spirit at the institution, the District Excise Inspector, in whose jurisdiction the premises are situated, should be informed and the vessels, casks, or packages, containing them are not to be opened until he is present to take account of the spirit.
- (e) The stock of spirit in each institution must be kept under separate lock in a special compartment under the control of a permit holder.
- (f) The spirit received may be distributed by the permit holder undiluted to any of the laboratories belonging to the same institution.
- (g) No distribution of spirit may be made from the receiving laboratory to laboratories of other institutions.
- (h) The quantity of spirit in stock at any one time must not exceed half the estimated quantity required in a year where that quantity amounts to 20 gallons or upwards.

CHAPTER 8.

THE PUNJAB EXCISABLE ARTICLES CONFISCATION RULES.

8·1 Subject to any order that may be passed under section 517 of the Criminal Procedure Code (V of 1898), every article, the confiscation of which has been ordered by a court under section 78 (2) of the Excise Act (I of 1914), shall be made over to the Collector of the district in which such court is situated.

8·2 All articles made over to the Collector under rule 8·1 or confiscated by him under section 79 of the Punjab Excise Act (I of 1914) shall be disposed of in accordance with the following rules.

8·3 All confiscated liquors and hemp drugs shall be destroyed under the orders of the Collector in the presence of the District Excise Officer.

8·4 All other things made over to the Collector under rule 8·1 of these rules or confiscated by him under section 79 of the Excise Act (I of 1914) shall be sold in such manner as he may direct.

8·5 Sale-proceeds of all articles sold under rule 8·4 of these rules shall be credited to the Excise Department under the head "Other Items" subordinate to "V.—Excise."

(The Punjab Excisable Articles Confiscation Rules were notified under Financial Commissioner's notification No. 5710-E. & S., dated 27th October 1932 as amended by Financial Commissioner's notification No. 2868, dated 18th May 1933.)

CHAPTER 9.

THE PUNJAB DISTILLERY RULES.

Preliminary.

90 In these rules unless a different intention appears from the subject or context—

- (a) " License " means a license granted for a distillery under section 21 of the Punjab Excise Act, I of 1914
- (b) " Inspector " includes sub-inspector.
- (c) " Wash " means a saccharine solution from which, after distillation, spirit is obtained.
- (d) " Bub " is a composition itself in a state of fermentation prepared, for addition to wash, to promote fermentation.
- (e) " Low wines " means impure spirits produced from the first distillation of the wash in a pot-still.
- (f) " Feints " means that portion of the distillate from the low wines which is considered unfit by reason of its impurities to be collected in the spirit receiver.
- (g) " Spirit " means both finished and unfinished spirit.
- (h) " Rectified spirit " means spirit of a strength of 43 degrees or more overproof.
- (i) " Receiver " means any vessel into which the worm of a still discharges.
- (j) " Spent wash " means the residue left after the wash has been exhausted of spirit.
- (k) " Spent lees " means the residue left after unfinished spirit has been redistilled.
- (l) " Spiced spirit " means spirit redistilled after the addition of flavours and spices to plain spirit.

Grant of Licenses.

91 The Financial Commissioner has full power to grant or refuse applications for licenses with reference to the requirements of the province.

92 Any person desiring to obtain a license for a distillery under section 21 of the Punjab Excise Act (I of 1914), may apply to the Collector.

93 Every application for a license for a distillery shall be in writing in the form D.-1 and shall be accompanied by—

- (a) a correct plan of the premises which the applicant proposes to use for the purposes of his business under his license and of the buildings existing or to be erected thereon, for the said purposes ;

(The Punjab Distillery Rules were notified under Financial Commissioner's notification No. 1474-E. & S., dated 5th May 1932.)

PUNJAB EXCISE MANUAL.

- (b) a list and plans of all warehouses, store-rooms and other places appertaining thereto, or to be used in connection therewith; and
- (c) a certificate from the Civil Surgeon that there is no objection on sanitary grounds to the construction of distilling premises, or to the distillation of spirit on the site and in the building shown in the accompanying plans.

9.4 No license shall be granted unless and until the applicant therefor has—

- (a) deposited as security for the fulfilment of all the conditions of his license a sum, to be fixed by the Financial Commissioner, which shall not be less than Rs. 2,000 or more than Rs. 5,000 in amount; and
- (b) satisfied the Collector that the proposed buildings, plant, and apparatus to be used in connection with the business of distillation, storage and issue of spirit are built in accordance with the prescribed regulations and that due precaution has been taken against fire; but, in respect of the present buildings, plant and apparatus of existing distilleries, which do not conform with the provisions of these rules, the Financial Commissioner may, in writing, grant exemption from the operation of any of these rules.

9.5 The license shall be in form D.-2 and is not transferable, except with the sanction of the Financial Commissioner.

Security.

9.6 The licensee shall execute a bond in the prescribed form pledging the premises, stock of spirit, stills, all apparatus and utensils employed in the manufacture and storage of spirit for the due discharge of all payments which may become due to Government. With the sanction of the Financial Commissioner, the licensee may, in lieu of executing such a bond, deposit Government promissory notes of such value as the Financial Commissioner may direct. A deposit made under this rule shall be separate and distinct from the security deposit required by rule 9.4.

Period of Licenses.

9.7 Licenses are granted without limit of the period for which they are in force, but can be cancelled for breach of the terms, or can be determined by the Financial Commissioner after one year's notice.

9.8 If the licensee ceases to work the distillery without giving notice as required in his license, or if he ceases to work the distillery within the period of such notice, the Collector may take possession of the distillery and its plant and work it by himself or by the agency of any person authorised by him in that behalf for a period equivalent to the period of notice or unexpired period of notice, as the case may be.

THE PUNJAB DISTILLERY RULES.

9-9 In the case mentioned in the foregoing clause the licensee shall be entitled to receive from Government such reasonable rent for the use of the buildings and plant as shall be determined by the Financial Commissioner.

9-10 If a license be revoked, cancelled or determined the licensee shall dispose, under the conditions of his license, of his stock of spirit, apparatus, storage vessels and other distilling plant in such manner as the Financial Commissioner may direct.

9-11 The licensee may not hypothecate the whole or any part of the licensed premises without the previous written sanction of the Financial Commissioner.

Inspection.

9-12 The licensee shall at any time permit the Collector or any officer authorised by the Collector in that behalf, to inspect and examine his licensed distillery, the premises and warehouses connected therewith and the spirit made and stored therein, and shall render to the Collector or officer (as aforesaid) all proper assistance in making such inspection and examination.

9-13 The licensee shall agree to the posting of a Government excise establishment to his distillery for the purpose of ensuring the due observance of these rules and for watch and ward. This establishment shall consist of an inspector and as many sub-inspectors and peons as the Financial Commissioner shall deem sufficient for the requirements of the distillery. This staff shall be subject to the inspection and, under the orders of the Collector, to the control of the Excise Assistant to the Financial Commissioner or of the Excise Superintendent, in whose sphere of duty the distillery is situated.

9-14 The licensee shall provide within his distillery enclosure an office for the inspector, as well as quarters, to be approved by the Financial Commissioner, for the inspector and the peons who will be required to remain within the distillery enclosure on night duty.

9-15 The licensee shall, if required by the Financial Commissioner, provide residential quarters for the Government excise establishment posted to the distillery.

9-16 The licensee shall, if required by the Financial Commissioner, make into the Government treasury such payment as may be demanded on account of the salaries of the Government excise establishment posted to the distillery, but he shall not make any direct payment to any member of such establishment.

9-17 The licensee shall, when required, permit samples of the material used or spirit prepared in the distillery to be taken for analysis under the orders of the Collector or the Financial Commissioner by any officer authorised by them to take samples, or by the Excise Assistant to the Financial Commissioners, the Excise Superintendent, or the inspector. Each sample shall be taken in three

PUNJAB EXCISE MANUAL.

reputed quart bottles, or (when the materials cannot be placed in a bottle) in three parcels, in the presence of a responsible representative of the licensee; each bottle or parcel shall be immediately and securely sealed in the presence of the inspector and the proprietor's representative. One bottle or parcel shall then be made over to the licensee's representative, the second shall be sent for analysis and the third kept by the inspector, pending disposal of the case.

9-18 The licensee shall afford all reasonable assistance to the inspector in carrying out his duties.

Management and working of the Distillery.

9-19 The licensee, unless he personally acts as manager, shall be bound to appoint a competent manager as his agent, whose appointment shall be subject to the approval of the Financial Commissioner.

9-20 The licensee shall furnish to the inspector a list containing the names of any manager or assistant manager employed by him and of all employees whose duties require them to enter the distillery enclosure. The inspector shall forward a copy of this list to the Collector, and the licensee shall not employ on such duties persons to whom the Collector objects.

9-21 If the licensee desires to employ any person temporarily on duties requiring him to enter the distillery, e.g., to replace a servant who is absent on leave or for sickness or otherwise or to perform any special duty in the distillery, he shall inform the inspector, who shall add the name of such person to the list mentioned in rule 9-20 above.

9-22 If any servant leaves the service of the licensee or is no longer employed on duties requiring him to enter the distillery, the licensee shall give notice to the inspector and have his name removed from the list. The inspector shall inform the Collector accordingly.

9-23 No person shall be allowed to enter the distillery except the licensee, any director of a company owning the distillery, any Government official or police officer whose duties require him to enter the distillery, any person introduced by the licensee or director, the manager and any person whose name has been entered on the list mentioned in rule 9-20 above.

9-24 Every person entering the distillery shall, on leaving the distillery, be liable to be searched under the inspector's order, but the inspector shall not have any person searched, except upon reasonable grounds for suspicion, and he shall record in his diary the details of every search made.

9-25 The licensee shall not close the distillery for more than three days in any month, exclusive of Sundays and holidays, without the previous written permission of the Collector.

THE FUNJAB DISTILLERY RULES.

The Commencement and Closure of Distillery Work and Working Arrangements.

9-26 If it is intended to close the distillery for a period of 15 days or more, the licensee shall give notice, in writing, to the Collector of his intention not less than 15 days prior to the date on which it is intended to close.

9-27 Before a distillery commences work or recommences work after a closure of 15 days or more, the licensee shall give notice, in writing, to the Collector at least 10 days prior to the date fixed for the commencement or recommencement of work.

9-28 The ordinary working hours of a distillery by day shall be from 6-30 A.M. to 6 P.M. in each month from April to September, inclusive, and from 7 A.M. to 5 P.M. in each other month.

9-29 During the ordinary working hours, if the distillery is working, the outer door shall, except as provided in rule 9-33 below, be kept continually unlocked.

9-30 Upon giving a general notice to the inspector, or, if night work is only occasional, upon giving notice to the inspector not less than four hours before the ordinary closing hours of the day after which night working is to be done, the distillery may be worked at hours other than the ordinary working hours.

9-31 If stills in any distillery are so worked that there is ordinarily no period on an ordinary working day in each week during which the stills are simultaneously silent, the licensee shall, at least once a week on any day other than a Sunday or a holiday gazetted under the Negotiable Instruments Act and at any time during the ordinary working hours by day, after giving to the inspector 24 hours' notice of the day and hour fixed by him, work off every still in the distillery and arrange that no distillation shall be in progress for one hour in order that the inspector may take an account of the working of the distillery.

9-32 A distillery shall be open for work on a Sunday or a holiday gazetted under the Negotiable Instruments Act only with the sanction of the Collector, which may be a general sanction, or else must be obtained at least 24 hours before the Sunday or holiday in question.

9-33 If the distillery works at other than the ordinary hours by day or on Sunday or gazetted holiday, the inspector shall remain present within the distillery enclosure, but, except in case of emergency, he shall not be required to lock or unlock any receiver, vat or other part of the plant or to take any action for the issue of spirit; and he shall lock the outer door of the distillery and shall not allow any person to enter or leave the distillery enclosure, except in accordance with arrangements to be made with the sanction of the Collector for the convenience of persons who may be permitted to enter or leave the distillery at fixed hours, in connection with the operations being carried on.

PUNJAB EXCISE MANUAL.

934 The use of naked lights of any description within the distillery is prohibited.

Prescribed Outturn of Spirit and Stocks of Spirit and Distilling Base.

935 The licensee shall, if there is a demand upon his distillery for such a quantity, produce during each calendar year at least 90 per cent. of the outturn of plain country spirit which his stills are capable of producing according to the estimate of their charge capacity entered in his license. The calculation of the outturn shall be based on the assumption that 100 gallons of wash, whether of *gur*, *molasses* or *mahua*, will yield 12 proof gallons of spirit, that each continuous still will work on an average 12 hours a day, and that each pot-still will be charged with wash one and-a-half times a day, and that all stills will work for an average of five days a week throughout the year.

936 Subject to the provisions of the preceding clause, the licensee shall maintain a stock of plain country spirit so that such stock shall, at the beginning of each month from May to September, inclusive, after allowing for compliance with all orders in hand at the time, be equal to one-third the average amount issued during that month in the three preceding years, and at the beginning of every other month to half such average amount. If, on account of an emergent and unexpected demand during the last days of the preceding month, the stock on the first day of any month is below the amount required by this clause, the licensee shall, in the beginning of the month, make it good with the least possible delay. In case of serious or continued failure to comply with this condition the licensee may be required to pay a penalty determined by the Financial Commissioner, and persistent failure to comply with this condition will entail the cancellation of the licensee's license.

937 The licensee shall have always in stock, in a *gur*, *molasses* or *mahua* store, to be kept in a separate building, the following quantities of spirit, and the stock shall be calculated on the basis of 100 gallons of wash, whether of *gur*, *molasses* or *mahua*, will yield 12 proof gallons of spirit, that each continuous still will work on an average 12 hours a day, and that each pot-still will be charged with wash one and-a-half times a day, and that all stills will work for an average of five days a week throughout the year.

Accounts and Registers.

938 The licensee shall keep up the registers which are by these rules prescribed for maintenance by the licensee, and shall submit them for inspection when required.

THE PUNJAB DISTILLERY RULES.

9:39 The licensee is entitled to inspect those registers maintained by the inspector which relate to the operation of distillation and issue and to stock-taking, and notice should be given to him of any corrections made in them.

9:40 (1) If the licensee has a laboratory attached to his distillery, and requires spirit for use in the laboratory he shall be entitled to remove to the laboratory from the distillery duty free, from either the safes of the stills, or the spirit receivers or the spirit store, finished spirit and unfinished spirit to the extent of one gallon per month; provided that the spirit so removed shall not be used in the distillery laboratory otherwise than for experimental work connected with distillery operations only. The licensee shall keep a regular account of the disposal of such duty-free spirit, which will be subject to examination by excise officers. All spirit which becomes waste in the laboratory and does not by the addition of any chemicals or otherwise become deleterious shall be returned to the distillery for redistillation.

(2) An application for every quantity of spirit required to be removed from the distillery under this rule must be made in writing to the Distillery Inspector, who shall record thereon the quantity and strength of the spirit taken, and make a note of the same in his diary and other relevant distillery registers.

(3) If spirit removed under this concession is used otherwise than as permitted by sub-rule (1) of this rule, the concession may be withdrawn.

9:41 The licensee, within one week of their being made, but not later, may call in question, by an objection in writing presented to the inspector, any entries in those of the Inspector's registers which are open to his inspection. Any dispute regarding such entries which cannot be settled by discussion between the inspector and the licensee shall be referred to the Collector. If no objection is raised the entries shall be presumed to be correct.

The Upkeep of Buildings and Plant.

9:42 All buildings and plant used directly for the manufacture and storage of wash and spirit must be situated in a distillery enclosure in which no business shall be carried on, except that of the manufacture, storage and issue of spirit. The enclosure shall be surrounded by a wall having one opening only and so built as to prevent communication between the distillery enclosure and outside, except through the opening provided.

9:43 The buildings and plant shall be specified in the license, and shall be properly maintained to the satisfaction of the Collector. Particular attention shall be given to their cleanliness.

9:44 The licensee shall provide for use in measuring spirit in the distillery, and at the time of issue such measures, gauging machines, weighing machines and other appliances, as the Financial Commissioner may direct him to provide.

PUNJAB EXCISE MANUAL.

9.45 If the buildings and plant (including the measures, etc., referred to in the preceding rule) are not properly maintained and the premises and plant are not kept properly clean, the licensee may be required to stop all work in the distillery within one week after receipt of notice to that effect from the Collector.

9.46 If any still, vat, pipe or other part of the plant is at any time found to be defective or leaking, and the Financial Commissioner or Collector orders the discontinuance of its use, it shall not be used again till it has been repaired to the Financial Commissioner's or Collector's satisfaction.

9.47 The licensee shall not alter the building or plant specified in his license without the Financial Commissioner's permission, provided that any minor and urgent alteration or repair may be made with the consent of the inspector, who shall forthwith report to the Collector. Any important alteration sanctioned shall be noted on the license.

9.48 All processes for the manufacture, issue and sale of foreign liquor must be conducted within the distillery enclosure.

*Stills and other plant.**Pipes.*

9.49 The distillery and its apparatus shall be so arranged that from the time when the fermented wash is passed into a still to the time when the spirit is issued from the store vats, the distillate shall be contained in closed receptacles and be conveyed to stills, receivers and other receptacles only through closed pipes, preferably by force of gravitation, but, when this cannot be arranged, by pumping. Water required for the distillery working shall also be conveyed into the receptacles where it is required, and waste water shall be carried off only through closed pipes. Wash shall be conveyed from the fermentation vats to stills, and spent wash and spent lees shall be carried off in closed pipes or covered drains.

9.50 The ends of still worms and all pipes which carry spirit or serve spirit receptacles shall be firmly fixed into the receptacles they serve.

9.51 If a spirit pipe is required to charge or discharge one or other of a series of receptacles, the pipe shall be connected with each of the receptacles by half-unions of the same pattern fixed in the receptacles, the other half of the union, common to all, being fixed to the connecting pipe.

9.52 All the joints in spirit pipes, must either be riveted or be joined with bolts. In the latter case, the flanges bolted together must have, in addition to the bolts, at least two rivets.

through a hole, secured by a bolt carrying a revenue lock, inserted at one end of the bolt.

THE PUNJAB DISTILLERY RULES.

9'53 The licensee shall be responsible for preventing any leakage from pipes.

9'54 Pipes intended for the conveyance of wash and spirit must be so fixed that they can be examined throughout their entire length.

9'55 All pipes and covered drains shall be coloured with a colour indicating the purposes for which they are used, as follows :—

If intended for the conveyance of wash, green ; if for the conveyance of spirit, red ; if for the conveyance of water or steam, white ; if for the conveyance of spent wash, yellow ; if for the conveyance of gas used for the purposes of illumination or power, black ; if for the conveyance of molasses, blue.

Locks.

9'56 The charging and discharging pipes of pot-stills, all spirit safes and all mandoors, cocks or other openings in stills, spirit vats, spirit receivers, spirit chargers and other receptacles for spirit, and in spirit pipes with branches, the point where each branch joins the pipes and the doors of all buildings and rooms used for the storage of spirit, shall be so fitted as to enable them to be closed with two locks, the keys of which are not interchangeable, and of which one lock shall be a revenue lock, in charge of the inspector, and the other a distillery lock in charge of the licensee

9'57 Revenue locks supplied by the Financial Commissioner will invariably be put on whenever necessary under these rules, but the licensee may dispense with his own locks, except in the case of such as must be affixed to all receptacles or rooms used for the storage of spirit.

9'58 Locks shall be so arranged as to render it impossible to use any pipe or part of a pipe unless the locks are either removed or else closed only with working fastenings, or to extract any of the contents of any building, pipe, receiver or other receptacle concerned, without opening both the locks which control such building, pipe or receptacle.

9'59 Lock fastenings must be constructed as much as possible in one piece. When hinges on them are necessary, the hinges must be formed by welded joints, and not by riveted pins. If a part of any fastening is attached to a door or a receptacle, it must be by rivets and not by screws. The fastenings for cocks must be fitted so closely, as not to admit of any cock being partially turned or opened, or the plug or key lifted up or taken out after the fastening is applied. Chain fastenings must not be used, except in cases where it would be impracticable to apply any other description of fastening.

9'60 When it is necessary for the licensee's operations that cocks upon closed pipes be left open, when the inspector is not present, working fastenings must be provided. Such fastenings must be so constructed

PUNJAB EXCISE MANUAL.

that the revenue lock shall not interfere with the free use of the cock and so fitted that no abstraction of spirit is possible.

General Rules as to Receptacles for Wash, Bub, Spirit and Denatured Spirit.

9.61 Except for the *bona fide* purposes mentioned below the licensee shall not introduce or permit the introduction of bottles or other vessels having a capacity of less than four gallons each, into the distillery enclosure.

Exceptions.

(i) Bottles required for bottling country spirit or Indian made Foreign spirit under rule 9-93.

(17) Bottles or other vessels, not exceeding 30 in number, containing acids, essences and the like, needed for the licensee's legitimate operations.

(iii) Bottles or other vessels intended for use as containers of rectified or denatured spirit, to be supplied to Civil Surgeons or to scientific institutions approved by the Financial Commissioner.

9-62 Vats shall ordinarily be used for the storage of spirit, but a limited number of casks may, subject to the provisions of rule 9-64 below, be kept in the store room for the storage of special kinds of spirit, such as whisky, and for the use in collecting quantities withdrawn from store vats in slight excess of requirements and the like, and a limited number, not exceeding 30, of casks filled according to rule 9-106 of these rules for issue, may be kept temporarily in the store room for issue to purchasers.

9-63 The vessels used as receptacles may be of any material; they shall be of regular shape; large covered vessels shall be fitted with manholes of a size approved by the Financial Commissioner, and every vessel shall be provided with proper approved arrangements, for gauging with rods and with tables showing the number of gallons contained in them, when filled to every tenth of an inch, by either the wet or the dry method of gauging, according as the Financial Commissioner decides to apply one or the other method to such vessel. When the wet method of gauging is applied to any vessel, a permanent dipping rod of a pattern approved by the Financial Commissioner shall be fixed in a manner approved by him to that part of the vessel where there is the greatest depth of liquid in it.

9-64 Each vessel shall have legibly painted on it in English its number, its capacity and the use to which it is applied, and its details shall be properly registered by the inspector.

9-65 Except with the special sanction of the Financial Commissioner, in the case of a receptacle, sunk under the ground level, each vessel shall be fixed so as to prevent its being moved; it shall slope slightly down to its outlet, and a cock shall be fitted so that the vessel can drain entirely through the cock without being moved.

THE PUNJAB DISTILLERY RULES.

9-66 No receptacle of which the contents are estimated by a gauge rod, shall be brought originally into use, till it has been gauged and passed by the inspector and a table book has been prepared for it, and, if any gauged receptacle is repaired or moved, it may not be brought again into use till it has been regauged and passed by the inspector and a revised table book has been prepared.

Fermentation Vats.

9-67 Fermentation vats shall be placed in a room or building specially set apart for them alone.

9-68 The licensee shall provide vats for the fermentation of wash having a capacity sufficient for the continuous working of all the stills in the distillery, up to the maximum of their capacity, as recorded in the license, upon the calculation that it required five days to ferment wash.

9-69 No wash shall be used, except such as has been prepared within the distillery, nor shall any wash be removed from the distillery.

9-70 When wash is about to be prepared, the licensee shall give notice to the inspector. The licensee shall enter in the register prescribed for the purpose the exact quantity of the *gur*, *molasses*, *mahua* or other substance used, and shall give the inspector an opportunity of verifying this quantity whenever he may deem it desirable to do so.

9-71 (a) If wash is prepared from a malt base, it must be collected in the fermenting vat and be ready for gauging and proving within six hours, after it has begun to run into the vat.

(b) In the case of *gur* or *molasses* wash, complete solution must be attained, and the contents of the vat must be ready for proving and gauging by the inspector within eight hours of the commencement of dissolving, whether solution is effected in the fermentation vat or in a dissolving vat, separate from the fermentation vat. Where hard molasses is used, the time allowed for complete solution may extend to 36 hours.

(c) In the case of a malt, *gur* or *molasses* wash, immediately after it is ready for gauging and proving, the inspector shall ascertain, by gauging the quantity of wash in the vat and by the use of the saccharometer, its specific gravity, and he shall record these in his prescribed registers. The licensee shall, at the expiry of 24 hours from the first mixing or before, enter in the register prescribed for maintenance by him the actual initial quantity and specific gravity of the wash fermented in each vat, or, in case any addition has been made to the wash, after it was first set up, its calculated initial quantity and specific gravity.

(d) If *mahua* is used, the initial quantity and specific gravity of the wash shall be ascertained in such manner as the Financial Commissioner may specially prescribe.

THE PUNJAB DISTILLERY RULES.

9-75 The licensee shall not draw off or use the attenuated wash
 u d r off.

Stills.

9-76 Stills may be of any form or construction the licensee may think proper and for which he has a license, but the still power of the distillery shall not be increased without the special sanction of the Financial Commissioner.

9-77 The Financial Commissioner may authorise the replacement of any still by another of equivalent distilling capacity, or the re-use of any still which has been dismantled and thrown out of use without its place being taken by another still.

9-78 There shall be no openings into any still, except those in connection with the charging and discharging pipes, condensers, manddoors and aircocks or valves upon the breast or head. The external orifice of an air valve must be so constructed and covered by a perforated metal plate, as to make it impracticable by means of it either to introduce wash or to abstract spirit or to convey away, spirit vapour for condensation elsewhere.

9-79 When wash is being distilled in a pot-still, and in all distillations by a continuous still, the still need not be secured by the inspector with a revenue lock.

9-80 When a pot-still is being used for the redistillation of unfinished spirit, the mandoor and the charging and discharging pipes shall be secured by the inspector with closed fastening, and a pot-still used for redistillation shall be charged and discharged only after notice has been given to the inspector and under his supervision.

Safes.

9-81 A safe furnished with a hydrometer or specific gravity beads, capable of showing the strength of the distillate, shall be provided between every still and its receiver or receivers. There may be separate safes between each still and its receiver or receivers, or a central safe which controls the worm ends communicating between a number of stills and their receivers.

Receivers and Chargers.

9-82 Two or more receivers may be fitted to the same still in order to enable the distillate to be collected in separate portions, and one receiver may work in connection with more than one still. There should be a separate receiver for feints.

9-83 The receiver or receivers attached to each still or set of stills shall be of a capacity enabling them to contain all the distillate which can be produced by the still or set of stills in 36 hours' full working.

PUNJAB EXCISE MANUAL.

984 The spirit, whether finished or unfinished, produced by any one distillation shall be run into an empty receiver or receivers, and such spirit shall be gauged and proved by the inspector in the receiver or receivers of the still or set of stills in which it is produced before it is passed out of such receiver or receivers or mixed with spirit produced by any other distillation.

985 The admixture of sugar or other foreign substance in the spirit after it has been drawn from the still and before it is tested is prohibited.

986 The inspector shall arrange ordinarily to discharge into a still or charger, as desired by the licensee, directly after each distillation, all unfinished spirit run into the receiver or receivers connected with such distillation, and to pass into the store vats each evening all spirit finished during the day and each morning all spirit finished during the night, and he shall, by the use of the gauge and hydrometer, verify and record in the prescribed registers the quantity and strength of all spirit so discharged or passed in.

Store Vats.

987 Store vats shall be kept in a room or building set apart entirely for them and provided with only one door. This room or building will be designated the store-room.

988 The licensee shall provide store vats, having an aggregate capacity equal at least to half of the demand of the month in which most spirit is issued during the year. If the existing capacity at any time appears from the average of the issues, recorded during the previous three years, to be materially deficient, the licensee shall, if required by the Financial Commissioner, make the necessary increase to it.

989 A store vat or vats may be separately set apart and used for the storage of each of the following different kinds of spirit, viz. :—

- (1) plain spirit,
- (2) spiced spirit ;
- (3) plain spirit compounded with caramel ;
- (4) malt whisky ; and
- (5) denatured spirit :

Provided that any vessel set apart and used for the storage of any one of the above kinds of spirits shall not be used for the storage of any other kind, and provided also that any vessel or vessels set apart for the storage of denatured spirit shall be in a separate room or building set apart solely for such spirit. That room or building shall be called the methylating room.

990 With the previous sanction of the Financial Commissioner, country spirit or Indian made foreign spirit intended to undergo the process of maturing may be stored, without prepayment of duty, in an unlimited number of casks in a room within the distillery enclosure

THE PUNJAB DISTILLERY RULES.

specially set apart and used only for this purpose and secured under the double lock of the inspector and the licensee. The room will be designated the matured spirit warehouse. Deposits in, and withdrawals from, the warehouse will be governed by the following regulations:—

(1) An application for the removal of country spirit or Indian made foreign spirit from the store-room to the matured spirit warehouse must be made in writing to the inspector. The application, on presentation, must specify the serial number of each cask, and, before removal takes place, must be completed by specifying for each cask its full capacity and the quantity and strength of the spirit it contains.

(2) Removals may be made at any strength not below the strength prescribed for the issue of spirit

(3) No cask of less than eight gallons' capacity may be removed for deposit in the matured spirit warehouse.

(4) In preparation for removals, the tare or weight empty, of each cask must first be ascertained, the cask thereafter filled to the bung-hole with the spirit intended for removal and the capacity determined in the manner prescribed by the Financial Commissioner. No objection need be raised if it is desired to draw off any quantity by imperial measures from the full cask before the removal is made. In that case, the quantity remaining in the cask, i.e., ullage quantity, will be reckoned by deducting the measured quantity from the ascertained full capacity.

(5) All particulars of gauge and proof must be recorded at the time of removal in the appropriate columns of the warehouse register, instead of on the pass, as in the case of ordinary issues. The quantity removed in London proof gallons will be shown as transferred to the warehouse in the appropriate column of the issue register, but it is important that the removal should not be classed with the issue.

(6) Upon the outside of both of the heads of every cask removed from the store-room for deposit in the matured spirit warehouse must be legibly printed with oil colour the progressive number of the cask, beginning with number one on the 1st of January in each year, also the calendar year in which the deposit is made, and the full capacity to the nearest tenth of a gallon.

(7) No pass will be necessary to cover transport from the spirit store-room to the matured spirit warehouse.

(8) Immediately preparation for removal has been completed, the inspector must see the cask or casks safely deposited in the warehouse.

(9) Each cask deposited in the warehouse must be closed with a bung of hard wood, fitted flush with the outside of the bung stave.

THE PUNJAB DISTILLERY RULES.

warehouse register on the condition of the cask on delivery, i.e., "no apparent cause" in cases where the cask is in an apparently sound condition, and a few brief remarks where such causes as leaks, defective staves, broken hoops, porous wood, etc., might account for the excess. The Excise Superintendent at his inspections will enquire into the reasons given for the excess, and, if he is satisfied, will initial the inspector's entry in the warehouse register. If he is not satisfied that the excess is due to natural or accidental cause, he will submit a report, recording his reasons at full length, to the Collector so that action for recovery of duty on the excess may be taken under rule 9-102 if necessary.

Manufacture, Storing and passing out of Spirit.

9-91 Blending or reduction of plain spirit is permitted in the store vats, provided the blending and reduction is done in the presence of the inspector and under his supervision. Any other blending or reduction as is desired may be done at the time of issue in the special issue-room mentioned in rule 9-103 below. Water used for reduction must be pure, and the licensee must comply with the directions of the Collector regarding the water-supply.

9-92 The colouring or compounding of spirit, except in the case of spirit coloured or compounded in the store-room in a special vat set apart and used only for the storage of such spirit, shall take place only at the time of issue, and in a special room to be provided for the purpose by the licensee near the exit from the distillery enclosure. All colouring and compounding materials brought into the distillery shall be kept only in this room and registered, their quality and character shall be subject to check and the licensee shall not use any materials which are disapproved by the Financial Commissioner.

9-93 Subject to the approval of the Financial Commissioner, operations connected with the filling of bottles with country spirit and Indian made foreign spirit for issue shall be conducted in bond under the supervision of the Distillery Inspector, in separate rooms called bottling rooms for country spirit and Indian made foreign spirit, respectively, set apart for the purpose, within the distillery enclosure, near the spirit store. Bottled spirit shall be stored in separate rooms called the bottled spirit store for country spirit and Indian made foreign spirit, respectively, set apart for the purpose within the distillery enclosure near the bottling rooms. The bottling rooms and the bottled spirit store-rooms shall be secured in such manner as the Financial Commissioner may approve. In the bottling rooms, bottling vats may be erected and spirit stored therein. The following rules shall be observed for the conduct of bottling operations:—

(a) Country spirit and Indian made foreign spirit shall be bottled at the strength from time to time prescribed by the Financial Commissioner.

PUNJAB EXCISE MANUAL.

(b) Bottling shall be done during the ordinary working hours of the distillery. If the licensee has reduced the strength of spirit by blending or otherwise, he shall not bottle the spirit until 24 hours after operations are complete, unless arrangements approved by the Financial Commissioner have been made to cool the spirit to a normal issue temperature thereby preventing shrinkage in bottles after issue.

(c) No bottles shall be filled with spirit except in the joint presence of the Inspector and a representative of the licensee.

(d) Spirit required for bottling shall be measured out and brought into the bottling rooms by a permanently fixed pipe (bearing, within the spirit store, a cock and fastening for an Excise lock) or such other means as may be approved by the Financial Commissioner.

(e) Bottles of the following sizes only shall be used :—

(i) Quarter bottles of the capacity of 6½ ounces.

(ii) Reputed pint bottles of the capacity of 13½ ounces.

(iii) Reputed quart bottles of the capacity of 26½ ounces.

The licensee shall not use for bottling spirit any bottles bearing the name or trade mark of any other bottler or any other distillery.

(f) The bottles mentioned in sub-clause (e) above shall be of standard pattern and shall bear the following specifications moulded on the glass :—

(i) the words "Punjab Excise."

(ii) the figures and words "26½ ounces," "13½ ounces," or "6½ ounces," in the case of reputed quarts, pints and quarter bottles, respectively,

(iii) the name or mark of manufacturer of the bottles, and

(iv) a line across the neck up to which the bottles shall be filled, in order to contain the proper quantity.

(g) All the bottles mentioned in the sub-clause (e) above, shall be securely sealed with a lead capsule, cemented on to the bottles in such a way as to make it impossible to remove the capsule without damaging it. The capsule shall bear :—(i) the name of the distillery ; (ii) the district in which it is licensed ; (iii) the kind of liquor bottled ; (iv) the strength of liquor in degrees of proof ; and (v) in the case of country spirit, the words *desi sharab* in Persian character.

(h) The licensee shall use the following kinds of capsules for the different kinds of liquor :—

(i) For plain spirit

(ii) For spiced spirit

.. Plain capsules.

.. Brilliant capsules of different colours.

(iii) For special spiced spirit

.. Wax finished capsules.

(iv) For Indian made Foreign Spirit

.. Wax finished capsules.

All the capsules shall bear in black letters the information set forth in clause (g) above.

THE PUNJAB DISTILLERY RULES.

(i) Plain country spirit shall be bottled in dark glass bottles and spiced spirit, including special spiced spirit, whether coloured or uncoloured, in clear glass bottles.

(j) The licensee shall not use taper corks for bottling. The licensee shall soak the corks in clean water for 24 hours before corking the bottles.

(k) The licensee shall label each bottle after bottling with a label showing in English printed characters the name of the licensed distillery and the place where the bottling is done.

* (l) The licensee may also affix to his bottles any other labels but before bringing any labels into use the licensee shall submit exact copies of them, in triplicate, to the Collector, who shall forward one copy direct to the Financial Commissioner for his approval, the duplicate copy being sent to the Commissioner for information. The licensee shall comply with such instructions as the Financial Commissioner may issue regarding any label and shall deposit in the Financial Commissioner's office an exact copy of each label that has been approved. In particular he shall carry out the following directions :—

(i) All labels required to be used on the bottles of spiced spirit shall bear the words "Missalabdar" in Urdu and Gurmukhi characters and the words "spiced spirit" in English characters.

(ii) Labels bearing the words "Special" are to be used on bottles of special spiced spirit. Labels containing the words "old" shall only be affixed to bottles containing spirit which has been kept for more than one year in bond from the date of distillation.

(iii) The word "Rum" shall not be used on labels to be affixed to the bottles containing country spirit.

(iv) The labels on the blended product of Malt Whisky made in the Punjab Distilleries and of imported Scotch Whisky shall describe it as "Indian Malt and Scotch Whisky blend."

(m) Labels must be so affixed that the label shall be pasted over the words "26½ ounces," "and words "26½ ounces," "the bottles.

(n) An account of spirit received and used for bottling shall be maintained in form D-13 B.

9'94 Manufacture of ginger wine, milk-punch and medicated wine—

(i) Ginger wine, milk-punch, and medicated wines shall be manufactured and bottled in the compounding room of the distillery in the presence of the Inspector.

*Vide Financial Commissioner's notification No. 1907-E. & S., dated 1st April 1933.

PUNJAB EXCISE MANUAL.

9-108 The licensee is responsible for securing the bungs or other openings of all casks and vessels filled for issue and for preparing them, or, if they are packed, preparing their packages, for sealing by the inspector, in such a way that they cannot be opened without damaging the seal.

9-108-A The inspector shall weigh the empty casks and the casks filled with spirit and record the weight in the register in Form D-22. If the check by weighment shows an excess or deficiency of more than 2 lbs. in 40 gallons, the liquor should be re-measured. As issues are made by measurement and not by weight the result of weighment should not be accepted as final without re-measurement.

9-109 In case the licensee is required to issue spirit of specified strength, he shall, if the Financial Commissioner so directs, have a label of a special colour, prescribed by the Financial Commissioner for each such specified strength, at which spirit is issued by him and shall put the appropriate label on each vessel and package before presentation to the inspector for sealing.

9-110 The licensee shall not decline sale or refuse supplies to any licensed vendor, wholesale or retail, who has obtained a permit for the issue of spirit from his distillery and tenders payment for such spirit at the rate then current. If more than one licensed vendor be applying at one time for supplies, in case of dispute who shall be supplied first, the licensee shall supply them in the order of the dates of the applications received by the inspector, the decision between applications bearing the same date, being made by the inspector by lot, provided that not more than 500 gallons shall be supplied at one issue to a licensed vendor who desires an issue of bottled spirit or in the case of bulk spirit who desires his issues to be made in casks of capacity of at least 50 gallons each, supplied by himself or by the distillery on his behalf, and tendered at the time to be filled, and that not more than 50 gallons shall be supplied at one time to a licensed vendor tendering vessels of a smaller capacity. If any customer cannot, with due diligence, be supplied before a notified change of price takes place, the licensee may demand payment from him at the changed price in force when he is actually supplied.

General rules regarding the issue of spirit.

9-111 No bulk spirit shall be issued in quantities of less than four gallons and no bottled spirit shall be issued in quantities of less than two gallons. The removal of any spirit other than bottled spirit shall not be permitted in vessels of less than four gallons capacity.

9-112 No spirit shall be issued till its quantity and strength have been verified by the inspector, or, in the case of spirit flavoured and coloured to suit a special Indian taste, under the special arrangements made for verification of its strength. All spiced spirit, except aniseed spiced spirit, which turns milky white on dilution, shall be coloured before issue.

THE PUNJAB DISTILLERY RULES.

9.113 The licensee shall, if required to do so by the Financial Commissioner, issue spirit only in specified strength either generally or for particular classes of purchasers.

9.114 No spirit shall be issued, except under a distillery pass granted by the inspector.

9.115 (1) A distillery pass for the removal of spirit fit for human consumption may be granted in favour of any of the following persons only, namely :—

- (a) a person certified to be holding a license in the Punjab or North-West Frontier Province or Delhi Province to sell such spirit by wholesale or retail, and, when the spirit is to be transported or exported beyond the limits of the district in which the distillery is situated, holding a permit signed by the Collector, or other officer authorised in that behalf, of the district of destination ;
- (b) an officer of the Supply and Transport Corps or commanding a regiment of the British Indian army holding a permit signed by the Collector of the district of destination, or presenting a requisition countersigned by the Brigade Commander or corresponding superior officer, when it is proposed to export spirit for the use of troops serving outside the territorial limits of British India ;
- (c) a person holding a permit signed by the Collector of a district in any other province of British India for the export of such spirit from the Punjab into that district ;
- (d) a person holding a permit signed by an officer duly authorised in that behalf for export of such spirit to an Indian State ;
- (e) a person holding a permit from the Collector of any district in the Punjab or North-West Frontier Province or Delhi Province to transport, export or remove rectified spirits of wine, to such district for chemical or medical purposes ; and
- (f) a Provincial or Divisional Darbari authorised by the Collector to remove specially prepared spirit.

(2) A distillery pass for the removal of denatured spirit may be granted in favour of any of the following persons only, namely :—

- (a) a person certified to be holding a license in the Punjab, North-West Frontier Province or Delhi Province to sell such spirit ;
- (b) a person authorised by the Collector of any district in the Punjab, North-West Frontier Province or Delhi Province to remove such spirit for industrial use ; and
- (c) a person holding a permit signed by an officer duly authorised in that behalf for export of such spirit to an Indian State.

PUNJAB EXCISE MANUAL.

9-116 The licensee may act as an agent in removing spirit for any licensed vendor (including any wholesale agency licensed in the name of a distillery) who, to enable the licensee to obtain a distillery pass, furnished him with a certificate showing that he is a licensed vendor.

9-117 Every application for a distillery pass for the removal of spirit shall be made in writing to the inspector, and shall be accompanied by the certificate or permit required under the relevant sub-clause of rule 9-115 above, such certificate or permit being either a general one for the purpose of removals to be made from time to time or a special one for the purpose of a single removal.

9-118 If the applicant tenders cash in payment of still-head duty, the inspector shall fill up the chalan for presentation, with the cash, at the treasury or sub-treasury of the district in which the distillery is situated. The applicant shall present the treasury receipt in token of his having paid the duty, and the inspector shall affix it to the counterfoil of form D.-20.

9-119 The applicant for a distillery pass shall be responsible for the correct calculation and full payment of the still-head duty due upon the spirit to be removed, but, if he is in doubt as to the amount of such still-head duty, he may, prior to its payment in the treasury, apply to the inspector for a revision of the calculation.

In calculating duty on bottled spirit 24 half pints, twelve pints, or six quart bottles shall be reckoned as one gallon.

9-120 If, in removing spirit from the distillery as an agent for a licensed vendor, the licensee prefers not to pay duty at the time, he may remove the spirit subject to the adjustment of such duty against an advance payment made by him into the Government treasury on account of the duty recoverable on such removals. Such an advance payment shall be not less than Rs. 2,000, and each time an advance is replenished, it must be by a sum that will bring it up to at least Rs. 2,000. The treasury officer will keep the inspector informed of all payments credited to an advance, and the inspector shall maintain a statement showing such payments and the duty debitable against them. He shall balance this statement on every day on which the distillery is open for the issue of spirit, and on every such day shall inform the licensee of the balance standing to his credit, and he shall permit the removal of spirit of which the duty is debitable against the advance only so long as the balance is not exhausted.

9-121 In addition to the methods described in rules 9-118 and 9-120 above, spirit may be removed from a licensed distillery (a) free of duty in bond; and (b) on execution of a bond for the payment of the duty, but only with the sanction in writing, in each case, of the Collector of the district in which the distillery is situated.

9-122 If the inspector is satisfied that the applicant is entitled under rules 9-115 and 9-117 above to remove spirit, and that the still-head duty has been paid or accounted for in one of the methods

THE PUNJAB DISTILLERY RULES.

prescribed in rules 9-118, 9-120 and 9-121, he shall issue the spirit. At the same time he shall make over a pass in the form prescribed (form D.-20), sending a duplicate to the inspector of the district of destination.

Prices.

9-123 The licensee shall maintain in the office of the distillery inspector a statement of the price-current for plain country spirit, and he shall not alter such price-current except after 24 hours' notice to the Collector. The price-current statement and every notice of alteration of prices shall be conspicuously posted in the general office of the distillery under the Financial Commissioner's orders in forms prescribed by him.

9-124 The licensee shall duly comply with any directions that may, from time to time, be issued by the Financial Commissioner concerning the price or prices to be charged by him to licensed vendors, and shall, if and whenever so directed, forthwith reduce or enhance as the case may be, such price or prices.

***9-125** In exercise of the powers conferred by section 21 of the Punjab Excise Act, 1914 (I of 1914), and with effect from 1st April, 1933, the Financial Commissioner is pleased to make the following rule regulating the prices to be charged by the licensees of all the distilleries in the Punjab :—

Rule.

No holder of a license for the distillation of spirit in the Punjab shall sell plain country spirit at a price higher than rupee one, annas eleven, and pies six per London proof gallon and spiced spirit, other than special spiced spirit, at a rate higher than rupees two, pies six per London proof gallon *ex-distillery*.

†9-126 With reference to rule 9-96 of the rules for the working of distilleries in the Punjab published with notification No. 1474-E. & S., dated the 5th of May, 1932, the following specifications of light caoutchoucine and of mineral pyridine bases for use in the denaturation of spirit, which have been approved by the Financial Commissioner, are published for information :—

Specification for Light Caoutchoucine.

(1) *Nature.*—By "caoutchoucine" is meant the liquid obtained by the dry distillation of vulcanised rubber. By "light caoutchoucine" is meant the liquid obtained by redistilling "caoutchoucine" and correcting that portion which passes over, at, or below, about 200° C.

(2) *The specific gravity of light caoutchoucine.*—The specific gravity of light caoutchoucine at 60° F. should lie between .835 and .860 referred to water as 1.000.

*Vide Financial Commissioner's notification No. 806-E. & S., dated 12th January 1933.

†Vide Financial Commissioner's notification No. 1475-E & S., dated 7th May 1932.

PUNJAB EXCISE MANUAL.

(3) *Boiling test.*—For the purpose of this test, 100 c.c. of light caoutchoucine should be redistilled in the pyridine testing flask (see specification for pyridine bases). Under those conditions not more than 15 c.c. of distillate should pass over, at, or below, 100° C., whilst a total (including the foregoing of at least 70 c.c.) should pass over, at, or below 200° C.

(4) *Absence of soluble constituents.*—When 25 c.c. of light caoutchoucine are shaken with an equal volume of water in a stoppered graduated cylinder, and due time is allowed for the liquids to separate again into two layers, the light caoutchoucine should show no appreciable diminution in volume.

(5) *Neutrality.*—The aqueous layer obtained from test (4) should show no marked acidity or alkalinity when tested with both red and blue litmus paper.

(6) *Limit of saturated hydrocarbons.*—At least 70 per cent. of the light caoutchoucine should be soluble in concentrated sulphuric acid. For testing this 25 c.c. should be measured off into a tapped and stoppered graduated cylinder, and a few drops of concentrated sulphuric acid added. The mixture should be shaken and cooled to avoid loss of volatile constituents. Sufficient acid must be used (usually about 50 c.c.) for the high-coloured layer to become quite fluid so that it can separate readily from the upper layer of unattacked constituents. After a final thorough shaking and cooling, the cylinder should be left for about three hours to effect complete separation of the two layers and the lower layer be then tapped off. The almost colourless upper layer should be again shaken with strong sulphuric acid until it appears free from soluble constituents (as judged by the colour imparted to the sulphuric acid) and separated as before after standing. It should finally measure not more than 7 c.c.'s. The acid used should be of specific gravity 1·84, and may be of commercial quality.

(7) *Freedom from water.*—Light caoutchoucine should not contain any appreciable amount of water. Any officer engaged in drawing samples for test should certify on the bottle that he has drawn the samples from the bottom of the containing vessel, where the water, if present, will be found. For this purpose he should employ a siphon tube of which the shorter limb reaches to the floor of the containing vessel. He should also assure himself that the sample is collected in a bottle free from moisture.

Specification for Mineral Pyridine Bases.

1. *Colour.*—The colour must not be darker than that given by two cubic centimetres of deci-normal iodine solution dissolved in one litre of distilled water.

THE PUNJAB DISTILLERY RULES.

II. *Miscibility with water.*—20 c.c. of the pyridine bases should give a clear mixture with 40 c.c. of water, or else a mixture only so slightly opalescent that, after standing for five minutes, ordinary newspaper type is clearly visible through a layer 15 c.m. deep.

III. *Amount of water present.*—From 20 c.c. of the pyridine bases mixed with 20 c.c. of caustic soda solution (density 1.4) at least 18.5 c.c. of the bases should separate after having been repeatedly shaken together and allowed to stand.

IV. *Titration.*—Dissolve 1 c.c. of the pyridine bases in 10 c.c. of distilled water. Titrate with normal sulphuric acid until a drop of the mixture gives a definite blue spot on congo-red paper (the blue colour should at once disappear). At least 10 c.c. of the normal sulphuric acid should be required to produce this reaction. (To prepare the congo-red paper, dissolve one gramme of congo-red in one litre of distilled water. Soak filter paper in this and then dry).

V. *Cadmium Chloride reaction.*—Vigorously shake together 10 c.c. of a solution of 1 c.c. of pyridine bases in 100 c.c. of distilled water with 5 c.c. of a 5 per cent. solution of dry fused Cadmium Chloride. A distinct crystalline precipitate should immediately result.

VI. *Boiling-point.*—Distil 100 c.c. of the pyridine bases in the manner described below. At least 90 per cent. should distil over, at, or under, 140 degrees C.

Method.—100 c.c. of pyridine bases are placed in a short-necked copper flask of about 200 c.c. capacity. The flask is arranged on an asbestos card, which has a circular hole of 80 m.m. diameter cut in it. To the flask is attached a fractionating column (consisting of a tube 13 m.m. wide and 170 m.m. long, provided with one bulb) of which the side-tube (issuing 1 c.m. above the bulb) joins a Liebig's condenser of which the cooled part is at least 400 m.m. long*. A standard thermometer is placed in the head of the column so that its bulb occupies the centre of the bulb of the column.

The speed of distillation is adjusted to 5 c.c. per minute, the distillate being received in a graduated glass cylinder. At least 90 c.c. should distil over, at, or under, 140 degrees C. at a barometric pressure of 760 m.m.

If the barometer varies from 760 m.m. a correction of 1 degree C. for each 80 m.m. of variation should be applied (e.g., under 770 m.m. of pressure 90 c.c. of distillate should come over at or under 140.3 degrees C., whilst under 750 m.m. the same amount of distillate should come over at 139.7 degrees C.).

*The above pattern is that specified in the German Government's regulations, and has been suggested for adoption as being a simple form obtainable in every chemical laboratory (Messrs Baird and Tatlock, Limited, have been furnished with the details with a view to its supply.) The more modern double-surface condensers may, of course, be substituted where available.

CHAPTER 10.

THE PUNJAB BREWERY RULES.

10·1 Short title.—These Rules may be called the Punjab Brewery Rules, 1932.

10·2 Definitions.—In these rules, unless a different intention appears from the subject or context—

Beer means any liquor prepared from malt or grain, with or without the addition of sugar and hops, and includes ale, porter and stout.

Brewery means a building where beer is manufactured, and includes every place therein where beer is stored or whence it is issued.

Cooler means any vessel into which worts are passed to be cooled, and includes a refrigerator.

Copper means any vessel in which either worts or water is boiled or heated in the course of brewing.

Fermenting vessel means any vessel in which worts are fermented by the action of yeast.

Gravity means the proportion which the weight of a liquid bears to that of an equal bulk of distilled water, the gravity of distilled water at 60° F. being taken to be 1000°.

Hopback means any vessel into which worts are run after boiling in order to remove the spent hops.

Inspector means the excise inspector or sub-inspector appointed to hold charge of a brewery.

License means a license granted for a brewery under section 21 of the Punjab Excise Act (I of 1914).

Licensee means a holder of such license.

Mashtun means any vessel in which malt or grain is exhausted in the course of brewing.

Racking or settling back means any vessel into which worts are passed from a fermenting vessel and racked either at once or after a time into store vats or casks.

Sugar means any saccharine substance, extract or syrup, and includes any material capable of being used in brewing, except malt or corn.

Underback means any vessel into which worts run, either from the mashtun or hopback.

Worts means the liquor obtained by the exhaustion of malt or grain or by the solution of saccharine matter in the process of brewing.

10·3 Any person desirous of obtaining a license for a brewery shall apply to the Collector. The application shall be accompanied

(The Punjab Brewery Rules were published under Financial Commissioner's notification No. 3105-E. & S., dated 1st July 1932.)

PUNJAB EXCISE MANUAL.

by a full description (hereinafter called the entry) of his premises and utensils in which the purpose of, and the distinguishing mark on, each room, place and vessel shall be clearly specified. The Collector shall submit the application, with his report thereon, through the Commissioner, for the orders of the Financial Commissioner.

10.4 The Financial Commissioner has full power to grant or refuse application for licenses with reference to the requirements of the province.

10.5 No license shall be granted unless and until the applicant therefor has—

(a) deposited as security for the fulfilment of all of the conditions of his license a sum, to be fixed by the Financial Commissioner, which shall not be less than Rs. 2,000 or more than Rs. 5,000 in amount; and

(b) satisfied the Collector that the proposed buildings, plant and apparatus to be used in connection with the business of brewing, storage and issue of beer are built in accordance with the prescribed regulations, and that due precaution has been taken against fire.

10.6 The licensee shall execute a bond in the prescribed form pledging the premises, stock of beer, all apparatus and utensils employed in the manufacture and storage of beer for the due discharge of all payments which may become due to Government. With the sanction of the Financial Commissioner the licensee may, in lieu of executing such a bond, deposit Government promissory notes of such value as the Financial Commissioner may direct. A deposit made under this rule shall be separate and distinct from the security deposit required by the preceding rule.

10.7 The license shall be in form B.1 and is not transferable except with the sanction of the Financial Commissioner.

10.8 A license once granted remains in force until it is cancelled, determined or surrendered.

10.9 Licenses can be cancelled by the Financial Commissioner for breach of the terms thereof, or can be determined by him after one year's notice.

10.10 The licensee may not hypothecate the whole or any part of the licensed premises without the previous written sanction of the Financial Commissioner.

10.11 The licensee shall not make any addition, either to buildings or to plant, without the previous consent, in writing, of the Financial Commissioner; on the completion of any addition, the existing entry shall be withdrawn and a new entry made, provided that the previous sanction of the Financial Commissioner shall not be required in the case of simple repairs to, or renewals of, existing buildings or plant.

THE PUNJAB BREWERY RULES.

10-12 The licensee shall at any time permit the Collector, the inspector or any officer authorised to inspect breweries to inspect and examine his licensed brewery, the premises, warehouses, and utensils connected therewith, any room, place or utensil and the beer made and stored therein, and shall render to the Collector or to the officers aforesaid, all proper assistance in making such inspection and examination.

10-13 The licensee shall agree to the posting of an excise establishment to his brewery. This establishment shall consist of as many inspectors and peons as the Financial Commissioner may deem sufficient. This staff shall be subject to the inspection, and, under the orders of the Collector, to the control of the Excise Assistant to the Financial Commissioners or of the Excise Superintendent in whose sphere of duty the Brewery is situated.

10-14 The licensee shall provide within the brewery enclosure, an office for the inspector, as well as quarters, to be approved by the Financial Commissioner, for the inspector and the peons, who will be required to remain within the brewery enclosure on night duty.

10-15 The licensee shall, if required by the Financial Commissioner provide residential quarters for the Government excise establishment posted to the brewery.

10-16 The licensee shall, when required, permit, without payment, samples of the materials used, of worts in any stage of fermentation or beer prepared in the brewery to be taken for analysis by the Excise Superintendent or the inspector or by an officer authorised by the Collector to take samples.

10-17 The licensee, unless he personally acts as manager, shall be bound to appoint a competent manager as his agent.

10-18 The licensee must provide and maintain sufficient and just scales and weights and other necessary and reasonable appliances to enable the inspector and other officers to take account of or check by weight, gauge, or measure all materials and liquids produced in brewing and provide sufficient lights, ladders and other conveniences to enable the Excise staff to perform their duties.

10-19 The weights, scales, appliances, etc., mentioned in paragraph 10-18 shall be provided on the requisition of the inspector subject to an appeal to the Collector whose decision shall be final.

10-20 The inspector will be provided by the Financial Commissioner with proper gauging rods and a standard saccharometer and thermometer. If the licensee question their correctness or the results obtained by the officer, he must make a written protest to the inspector immediately. This will be forwarded, with his remarks, by the inspector to the Collector, who, after due enquiry by the Excise Assistant or Excise Superintendent will report the matter through the Commissioner, to the Financial Commissioner.

THE PUNJAB BREWERY RULES.

- (3) He shall make such entry, so far as respects the day and hour of brewing, twenty-four hours at the least before he shall begin to mash any malt or corn or dissolve any sugar, and, so far as respects the quantity of malt, corn, sugar, hops and hop substitutes, two hours at the least before the hour entered for brewing.
- (4) He shall, two hours at the least before the hour entered for brewing, enter the time when all the worts will be drawn off the grains in the mashtun.
- (5) He shall within one hour of the worts being collected in the fermenting vessels, or, if the worts be not collected before six in the afternoon, before eight in the forenoon of the following day, enter the dip and gravity of worts produced from each brewing, and also the description and number of the vessels into which the worts have been conveyed.
- (6) He shall, at the time of making any entry, insert the date when the entry is made.
- (7) He shall not cancel, obliterate or alter any entry in the book, or make therein any entry which is untrue in any particular; should it be necessary to correct any entry, a line shall be drawn through the incorrect entry in such a manner as to leave it distinctly visible, and the amended entry shall be inserted above it; every correction shall be initialled by the person making it at the time.
- (8) He shall, if so required by the Financial Commissioner, send notice in writing, to the inspector, of his intention to brew forty-eight hours before such brewing is to take place.

1029 The licensee shall keep the total produce of brewing separate from the produce of any other brewing, for the space of twenty-four hours, unless an account of the first-mentioned produce, shall have been sooner taken by the inspector.

1030 The licensee shall not mix the produce of one brewing with that of another, except in his store vats or casks, unless he shall have given previous notice, in writing, to the inspector, and he shall specify the quantity and gravity of the worts when mixed.

1031 All grains in a mashtun must be kept untouched for a space of one hour after the time entered in the book, as the time, for the worts to be drawn off, unless the inspector has attended and taken account of such grains.

1032 All worts shall be removed successively, and in the customary order of brewing, to the underback, coppers, coolers and fermenting vessels, and shall not be removed from the last-named

PUNJAB EXCISE MANUAL.

vessels until an account has been taken by the inspector, or until after the expiration of twenty-four hours from the time at which the worts are collected in these vessels.

10-33 When worts shall have commenced running into a fermenting vessel, the whole of the produce of the brewing shall be collected within eighteen hours.

10-34 (1) The duty on beer, at the prescribed rate shall be charged on the total quantity actually brewed as entered in the brewing book by the licensee or as ascertained by the inspector, whichever is higher, less an allowance of 10 per cent. for wastage.

(2) The duty on beer shall become due immediately the account of brewing has been taken by the inspector, but the Financial Commissioner may cause the charge to be made up at the close of each quarter in respect of all the brewings within that quarter, and the Financial Commissioner may, if he thinks fit, defer the payment of duty upon such terms as may be prescribed, provided that the time for payment shall not be later than the fifteenth day of the month succeeding the quarter in which the duty was charged.

(3) If the duty payable by the licensee remains unpaid after the time within which it is payable, the Financial Commissioner may apply the deposit, if any, made under rule 10-6 towards the satisfaction of the monies thus due to Government; or if a bond has been executed under rule 10-6, the Collector may, with the previous sanction of the Financial Commissioner by warrant signed by him, empower any person to distrain all beer, malt and other materials for brewing and all vessels and utensils belonging to the brewer or in his premises, in the use or possession of the licensee or of any person on his behalf or in trust for him and to sell the same by public auction, giving six days' previous notice of the sale.

(4) The proceeds of such sale shall be applied in or towards payment of the costs and expenses of the distress and sale and in or towards payment of the duties due from the licensee and the surplus, if any, shall be paid to the licensee.

10-35 If the licensee objects to the amount of duty demanded from him, he may move the Collector to revise the charge. But no revision will be undertaken unless and until all sums demanded under the preceding rule have been paid. In the event of the original charge being found incorrect, any excess levied from the licensee will be refunded to him and if the amount claimed from him is found to be less than that actually due, he will be called upon to pay the difference at once into a Government treasury.

10-36 (1) When beer upon which duty has been charged or paid, is destroyed, while on the entered premises of the licensee, by accident or fire, or other unavoidable cause, or when such beer, whether it has left the entered premises of the licensee or not, becomes unfit for

THE PUNJAB BREWERY RULES.

consumption, the Financial Commissioner, may, on receipt of a formal claim from the licensee, through the Collector order a remission or refund of duty.

(2) If the beer has been returned, the fact must be reported to the Excise staff as soon as the invoice has been received and the consignment checked on receipt and a claim prepared and attested by the Excise Inspector at once.

(3) If the beer has been destroyed by accident or fire or other unavoidable cause or has been spoilt, while on the entered premises, as soon as the fact comes to the notice of the brewer, he must report it and if the Excise staff is satisfied, a claim will be prepared and attested by the Excise Inspector at once. But no refund will be given if there is reason to believe that the beer has been spoiled more than six months before it was brought to notice.

(4) The claim must contain :—

- (a) a declaration that the beer which is the subject of the claim was brewed by the licensee ;
- (b) a statement of the circumstances to which the claim is due ;
- (c) a statement of the date or dates on which the beer was brewed, and the quantity and original gravity of each lot of beer referred to in the claim ;
- (d) a statement (when beer unfit for consumption is the subject of claim) that it is proposed to dispose of the beer either (i) by destroying ; or (ii) by distilling or (iii) by converting it into vinegar.

(5) When required to do so, the licensee must give satisfactory proof of any fact mentioned in the claim.

(6) Any remission or refund that is granted shall be at the rate at which the beer which is the subject of claim was charged.

(7) The necessary calculations shall be as follows :—

- (a) When the beer that is the subject of the claim has not left the entered premises of the licensee, a deduction of two per cent. shall be made from the actual quantity in gallons, of such beer. The amount to be remitted or refunded shall be calculated on the remainder.
- (b) When the beer that is the subject of the claim has left the entered premises of the licensee, there shall be made from the actual quantity in gallons of such beer, a deduction equivalent to such amount of added water as the report of the Chemical Examiner for Customs and Excise, Calcutta, may show to be in beer. From the quantity remaining, a further deduction of ten per cent. shall be made. On the final balance, so obtained, the amount to be remitted or refunded shall be calculated.

PUNJAB EXCISE MANUAL.

(8) When the Financial Commissioner's orders to that effect have been received the Collector shall make the remission or refund either (a) (when the claim is in respect of destroyed beer), at once; or (b) (when the claim is in respect of beer unfit for consumption) as soon as the Excise Superintendent furnishes a certificate in the prescribed form that the beer has, with the previous sanction of the Collector, been either (i) destroyed in his presence and that of the inspector or other officer deputed by the Collector, or (ii) distilled, or (iii) turned into vinegar.

10-37 Licensees shall be bound by all additional rules for the control of breweries which may hereafter be prescribed under the existing law, or under any law which may hereafter be enacted, and by all special orders issued by the Financial Commissioner with regard to individual breweries; and shall cause all persons employed by them in their breweries to obey all such rules.

10-38 The license to work a brewery shall carry with it the right to bottle on the premises of the brewery, the beer made therein.

CHAPTER 11.

THE PUNJAB CHEMICAL WORKS RULES.

SECTION A.—DEFINITIONS.

11.1 The words "Chemical Works" mean the premises or part of the premises approved and licensed by the Financial Commissioner for the manufacture of medicinal and other preparations containing alcohol under bond and for the storage of alcohol and finished preparations containing alcohol on which duty has yet to be paid. The instructions for the management of distilleries published in Notification No. 1474-E. & S., dated 5th May 1932, shall apply to Chemical Works in such of their details as are not provided for in the following rules and to such extent as the Financial Commissioner may from time to time direct.

11.2 "Spirit Store" means that part of the Chemical Works which is set apart for the storage of rectified spirit.

11.3 "Laboratory" means that part of the Chemical Works in which the actual manufacture of medicinal and other preparations containing rectified spirit takes place.

11.4 "Warehouse" means that part of the Chemical Works in which finished preparations containing rectified spirit, on which duty has not yet been paid, are stored.

11.5 "Rectified spirit" means spirit of the strength of 43 degrees or more over proof.

11.6 "Officer in charge" means an officer of the Excise Department deputed to supervise Excise work in the Chemical Works.

11.7 "Approved Manufacturer" means a person to whom a license has been granted in Form M. C.-12 for the manufacture of medicinal and other preparations in bond.

SECTION B.—LICENSES AND LICENSED PREMISES.

11.8 Any person desiring to use rectified spirit of Indian manufacture for the manufacture of medicinal and other preparations under bond must apply in writing to the Collector of the district giving the following particulars:—

- (a) name or names and addresses of the applicant;
- (b) the situation of the Chemical Works;
- (c) the maximum quantity of proof spirit likely to be in stock at any one time on the licensed premises;
- (d) the amount of the security which the applicant is prepared to furnish as a guarantee for the performance of the

(The Punjab Chemical Works Rules were published under Financial Commissioner's notification No. 310-E. & S., dated 12th January 1933.)

PUNJAB EXCISE MANUAL.

- conditions under which the privilege is granted; and
- (e) a correct plan of the buildings to be used. The plan shall be submitted in duplicate, drawn to scale on tracing cloth, showing the plan and elevation of the premises and the position of the spirit store, laboratory and warehouse and the exact position and dimensions of all permanent vessels for the storage of rectified spirit or medicinal or other preparations and of all compounding tables, almirahs, safes, sinks and all important details connected with the Chemical Works or with the vessels in it.

11-9 In case the application is granted no further alterations will be made in the building or plant without the previous sanction of the Financial Commissioner.

11-10 The application shall be forwarded by the Collector through the Commissioner for the consideration of the Financial Commissioner, who, if he accepts the application, will fix the nature and amount of security, which each applicant (subsequently referred to as the approved manufacturer) will be required to give for the due execution of these rules and the payment of all sums chargeable against him. The Financial Commissioner may at any time require a change in the security if the amount originally fixed should prove unsuitable.

11-11 Each application shall include for the approval of the Financial Commissioner—

(1) a list of the preparations of which the manufacture is proposed, under the following heads:—

- (a) Medicinal preparations,
- (b) Toilet preparations,
- (c) Non-medicinal essences,
- (d) Perfumed spirit,

and if necessary under a further miscellaneous head. The Financial Commissioner in consultation, if necessary, with the Medical Officers of Government reserves the right to exclude any preparation or preparations from the list or to transfer preparations from one head to another.

(2) a list of Government and charitable hospitals and dispensaries to which it is proposed to issue medicinal preparations duty free. Additions to or removals from this list may be made subsequently with the approval of the Financial Commissioner on an application by the licensee.

11-12 A license in Form M.O.-12 may be granted by the Collector for a period not exceeding one year and ending on 31st March. It may be renewed from year to year by the Collector, who may, however, on sufficient cause shown, refuse to renew it or may at any time determine it.

THE PUNJAB CHEMICAL WORKS RULES.

11-13 Sales under this license shall only be of such preparations as the Financial Commissioner may approve, and sales of medicinal preparations duty free shall only be made to such Government and charitable hospitals and dispensaries as have been included in an application made under rule 11-11 and approved by the Financial Commissioner.

11-14 The license shall be granted subject to the payment of such fees as the Financial Commissioner may decide.

11-15 If the approved manufacturer goes out of business, he shall dispose of his stock of rectified spirit and unissued preparations in such manner as the Financial Commissioner may direct.

11-16 The approved manufacturer shall not transfer or divide his interest in the business without the previous permission of the Financial Commissioner.

11-17 The Chemical Works shall, at all times be open to inspection by authorized Government servants who may take any necessary samples for analysis.

11-18 The cost or a portion of the cost of the Excise staff required for supervision may be charged to the approved manufacturer, as the Financial Commissioner may direct.

11-19 Work in the Chemical Works shall only be carried on during such hours as may be fixed by the Financial Commissioner. The works shall only be opened in the presence of the officer in charge, appointed to supervise the work there.

11-20 Only the approved manufacturer or his manager and such servants, as are required to be there, shall enter the Chemical Works. The approved manufacturer shall furnish to the officer in charge a list containing the names of the manager, or assistant manager employed by him and of all the employees whose duties require them to enter the Chemical Works. He should inform the officer in charge of any changes which are to be made in the list. The officer in charge shall forward a copy of such list to the Collector.

11-21 If the licensee from any cause, physical or mental, becomes incapable of carrying on business, or dies, or becomes insolvent, or (in the case of a company) is wound up, the Collector may either (1) cancel the license or (2) continue it in the name of the legal representative of the licensee. Neither the licensee nor any other person shall be entitled to any compensation or damages whatsoever in respect of the revocation, cancellation, or determination of the license.

SECTION C.—MANUFACTURE.

11-22 No preparation, other than those previously approved by the Financial Commissioner, shall be manufactured under these rules

PUNJAB EXCISE MANUAL.

11-23 Rectified spirit and absolute alcohol, obtained or prepared under these rules shall not be sold to public or trade, provided that transfers from one Chemical Works to another may be made with the special sanction of the Financial Commissioner.

11-24 Rectified spirit may be obtained in bond without payment of duty from any distillery in the Punjab or elsewhere in quantities not less than 10 gallons at a time, under a permit issued by the Collector of the district of destination. In any case however the quantity in the possession of the approved manufacturer shall not exceed a limit fixed by the Financial Commissioner and an unnecessarily large stock of spirit shall not be carried by the approved manufacturer.

11-25 Immediately on receipt of the consignment, the officer in charge shall enter in ink upon the pass the bulk gallons, strength and proof gallons found by him after gauging and proving as well as the transit wastage in proof gallons for each vessel. The passes shall be retained along with other accounts and kept in a special book file. The Financial Commissioner, after considering the monthly return furnished under rule 11-44, may call upon the approved manufacturer to pay duty at such rate not exceeding the tariff rate, as he thinks fit on the whole or any part of the wastage which may appear excessive or due to theft or fraud.

11-26 Rectified spirit shall be emptied forthwith into locked vessels in the spirit store of the Chemical Works. Each such vessel shall be fixed and gauged and shall be marked with words "Rectified spirit... Store Vessel," the capacity of the vessel and a distinctive number. Tables shall be compiled to show the contents of each inch and tenth of an inch of its depth in register Form D-6. Excise tickets shall be issued for each vessel once every month. The dip thus taken must be entered in the diary in Form D-9 and the prescribed account in Form M. C-1.

11-27 The charging and discharging pipes of spirit store vats, and all vessels used for the store of spirit, all manddoors of such vats or vessels, and the doors of spirit store, laboratory and the warehouse shall be so fitted as to enable them to be closed with two locks, the keys for which are not interchangeable, and of which one lock shall be a revenue lock (ticketted) in charge of the officer in charge and the other a lock in charge of the approved manufacturer. The keys of all the revenue locks shall be kept by the officer in charge in whose absence no door or vessel in the Chemical Works may be unlocked or remain unlocked.

11-28 Any distilling or converting apparatus which may be erected shall be locked with ticketted locks; and the reservoirs, trap vessels, worms, etc., in which potable spirit may be contained or

THE PUNJAB CHEMICAL WORKS RULES.

received shall be so constructed as to prevent abstraction of spirit before the officer in charge has taken an account of it.

11-29 No spirit shall be removed from any store vessel until an account of the quantity and strength has been taken by the officer in charge.

11-30 Whenever any preparation is to be manufactured, the spirit required for such preparation shall be obtained from the spirit store for the manufacture of particular preparations. The spirit thus obtained shall be added without delay in the presence of the officer in charge to the respective materials to be treated; and to every percolator or other vessel in which the spirit is placed, there shall be attached a label in Form M. C.-8 showing the description of the preparation, the date with the quantity and strength of all spirit placed in it from time to time and the date on which any of the finished products were removed to stock with the quantity so removed.

11-31 Spirit recovered from residues shall be either—

- (a) transferred to a gauged and locked vessel kept for the purpose and thence removed for use as required; or
- (b) used at once in continuation of the process from which it was obtained; or
- (c) destroyed in the presence of the officer in charge, who shall certify in red ink in the diary in Form D.-9 its quantity and apparent strength; or
- (d) kept for use in some special way approved by the Financial Commissioner.

11-32 If it is not intended to recover from the residues the contained spirit, the residues must be destroyed in the presence of the officer in charge, who will record this as directed in rule 11-31.

11-33 In cases in which it is necessary to use some quantity of a finished preparation instead of, or in addition to rectified spirit, the quantity so required shall be taken from the warehouse and added in the presence of the officer in charge without delay to the materials to be treated. Such quantity shall be shown separately in columns 2, 3 and 4 of Form M.C.-3 with a reference to the number of the batch from which it was taken, and on the label attached to the percolator or other vessel. It shall also be shown in Form M.C.-4, the entry in column No. 8, being "used in manufacture of". It shall, however, be deducted from the monthly total of column No. 10 of Form M. C.-3 since the spirit contained in it is replaced in stock and is not shown as issued in Form M. C.-7.

11-34 (1) The finished preparations shall be kept separate from those in the course of preparation and be stored in a separate store room approved for the storage of finished preparations, called the "Warehouse." The door of the warehouse must be fastened with Excise ticketed locks. The words "Warehouse for bonded medicinal

PUNJAB EXCISE MANUAL.

and other preparations " must be painted on the door in which these preparations are allowed to be stored. Similarly the words " Spirit Store " and " Laboratory " shall be painted on the doors of the rooms set apart as such.

(2) Finished preparations may be stored—

(a) in bulk, in jars or bottles containing not less than one quart (40 fluid ounces), or

(b) stored ready for issue in bottles of not less than two fluid ounces capacity, every bottle containing not less than 2 fluid ounces of a preparation.

(3) Every preparation stored in bulk must be measured into the storage vessels to the nearest fluid ounce by the officer in charge, who must then close and seal the vessel with his official seal.

(4) The description, quantity and true strength of the preparation must then be recorded on a label in Form M. C.-8, by the approved manufacturer or his agent and each label must also bear the distinctive serial number corresponding with the number entered in the prescribed register (Form M. C.-3).

(5) In the case of preparations stored in bulk the label on every vessel must be signed and dated by the officer in charge.

(6) When any of the contents of a vessel referred to in clause (2) (a) has been removed, the officer in charge must enter on the label attached thereto the quantity taken out and the manner of disposal with his signature and date. Finished preparations shall only be removed from the warehouse in accordance with an application in Form M. C.-6. The approved manufacturer must state in Form M. C.-6 the number of bottles or jars in which each preparation is contained and the bulk quantity to be removed.

(7) Sub-rule (4) must be followed in respect of preparations referred to in sub-rule (2) (b), but the contents of bottles are to be checked at the time of issue according to the following scale :—

Whenever the number of bottles in any consignment does not exceed 100, the officer in charge is to measure one in every 25 and fraction of 25 up to 50 and one in any remaining number up to 100. When the number exceeds 100, three bottles are to be measured in the first 100 and one in every 50 and fraction of 50. A larger proportion should be measured, should the officer in charge consider it necessary. The officer in charge must certify in Form M. C.-6 the number of bottles issued and how many were checked on measurement. Only standard gallon measures and graduated glass measures, approved by the Financial Commissioner, are to be used in gauging preparations.

THE PUNJAB CHEMICAL WORKS RULES.

11-35 Samples of any finished preparation may at the time of its removal to the warehouse be taken for despatch to the Chemical Examiner for analysis and test of the amount of proof spirit contained therein. Not less than ten per cent. of the preparations issued from the Chemical Works in the month should thus be sampled. The officer in charge is responsible for ensuring that not less than this percentage of issues is sampled monthly. The following procedure shall be observed in sampling the preparations :—

- (1) A sample shall not be less than 3 fluid ounces.
- (2) Every sample must be taken in duplicate personally by the officer in charge. The cork of every bottle must be sealed by him with a revenue seal and the name of every preparation must be stated on a label affixed to each bottle. The duplicate samples should be kept under Excise lock until the result of analysis has been reported, unless specially asked for by the Chemical Examiner to replace the original samples or to repeat an analysis. Duplicate samples to which no further reference can be needed may be returned to the approved manufacturer.
- (3) The samples must be placed in a case and securely fastened with tape or wire provided by the approved manufacturer and be sealed by the officer in charge with a revenue seal and delivered without delay at the expense of the approved manufacturer to the Chemical Examiner.
- (4) An advice letter in Form M. C.-9 must be despatched to the Chemical Examiner at the same time.

11-36 The approved manufacturer must submit, if required, samples of all or any of his medicinal preparations to such medical officers as Government may designate for test, and must agree to abide by any rules drawn up by the medical officers of Government authorised in this behalf with a view to ensuring the efficacy and purity of the medicinal preparations produced in the Chemical Works.

11-37 At the time of issue the approved manufacturer shall declare the strength of the finished preparations and all calculations of duty on rectified spirit contained in finished preparations from the warehouse shall be made according to the strength declared by the approved manufacturer unless the result of the Chemical Examiner has been received before issue. If the strength of a sample actually found by the Chemical Examiner does not exceed the declared strength by three degrees, then no correction need be made in the strength of the preparation shown in the registers, but if the actual strength exceeds the declared strength by 3 degrees or more, then the strength of the preparation as well as the quantity shown in proof gallons shall be corrected accordingly. A sur-charge of duty shall be levied in the latter case if any issues have been allowed from the particular batch before the receipt of the Chemical Examiner's

PUNJAB EXCISE MANUAL.

report. No refund will be allowed if the strength declared by the approved manufacturer is found higher than the actual strength reported by the Chemical Examiner. At the close of each month the officer in charge shall make a list giving the name of the preparations, number of gallons manufactured, batch number, declared strength and strength found on analysis during the month in regard to which the strength found by the Chemical Examiner exceeded the declared strength by three degrees or more. The list shall be sent by the Deputy Commissioner immediately through the Commissioner to the Financial Commissioner, who may impose a penalty to the extent of 10 times the shortage of duty on the quantity manufactured.

SECTION D.—ISSUE OF TINCTURES, EXTRACTS AND OTHER PREPARATIONS.

11-38 An account of all medicinal or other preparations received into and issued from the warehouse shall be maintained in Form M. C-4. All issues shall be made only on application by the approved manufacturer in Form M. C-6 which shall be accompanied by a treasury receipt in token of payment of the prescribed duty on the preparations concerned. The officer in charge, after satisfying himself that the amount of duty has been paid into the treasury shall issue the preparations applied for and shall grant a pass in Form L-34.

11-39 The approved manufacturer may make an advance deposit against payment of duty and issues of finished preparations may then take place so long as a sufficient balance is available. In this case the officer in charge shall keep an account in Form D-15.

11-40 All jars, bottles or other vessels and packages in which consignments are issued shall be sealed by the officer in charge with his official seal before they leave the warehouse. Every bottle containing such preparations shall bear a label on which the percentage of alcohol contained in the preparation is clearly and accurately indicated. Medicinal and other preparations put up in small bottles should be packed in boxes containing such number of bottles that the total proof spirit content of the preparation contained in each box is not less than 0.1 proof gallon. These boxes shall be securely fastened and sealed by the officer in charge.

SECTION E.—ACCOUNTS TO BE MAINTAINED AND RETURNS TO BE SUBMITTED.

11-41 The officer in charge shall maintain a diary in Form D-3 in which he shall record from day to day all the relevant entries regarding operations carried on in the Chemical Works.

11-42 The following registers shall be maintained by the approved manufacturer :—

- (a) M. C-2.—Stock Account of Spirit used for making tinctures.
- (b) M. C-3.—Register of Operations in the Laboratory.

THE PUNJAB CHEMICAL WORKS RULES.

- (c) M. C.-4.—Stock Account of each preparation.
- (d) M. C.-6.—Application for pass for the removal of medicinal or other preparations from the Chemical Works.
- (e) M. C.-8.—Labels.
- (f) M. C.-11.—The Monthly Return.

11·43 The following registers shall be maintained by the officer in charge :—

- (a) M. C.-1.—Vat Account of Spirit received in the Spirit Store.
- (b) M. C.-5.—Account of Spirit recovered in the Laboratory.
- (c) M. C.-7.—Account of finished preparations issued from the warehouse.
- (d) M. C.-9.—Advice of samples sent to the Chemical Examiner.
- (e) M. C.-10.—Account of samples sent to the Chemical Examiner.
- (f) D.-6.—Table book of spirit vats.
- (g) D.-9.—Inspector's Diary.
- (h) D.-15.—Register regarding advance payment of duty.

11·44 At the end of each month, the approved manufacturer must deliver a statement in Form M. C.-11 in duplicate to the officer in charge, who shall verify its correctness and forward a copy of it through the Collector and the Commissioner to the Financial Commissioner. He shall furnish such true statements as may be required by the Collector in the forms prescribed under the rules.

11·45 All registers and forms of the M C and D series shall be printed and supplied by the approved manufacturer free of charge. Forms bound together shall bear printed serial and consecutive numbers. Loose sheets of such forms as are necessary shall also be supplied to the officer in charge.

SECTION F.—STOCK TAKING AND WASTAGE.

11·46 The stock of spirit in the spirit store shall be taken by the officer in charge on the last working day of each month.

11·47 The stock of medicinal or other preparations containing rectified spirit in the warehouse shall be similarly taken.

11·48 Nothing in these rules justifies the use on a label or in an advertisement of words stating or implying that the preparation is sold under a Government guarantee as to contents or quality.

11·49 If a fire occurs in a Chemical Works, the Collector should immediately cause an enquiry to be held by a gazetted officer in order to determine the liability of the licensee to pay duty on the spirit wasted. No duty will ordinarily be assessed on spirit on which duty has not been paid ; but if duty has been paid on any quantity of spirit contained

PUNJAB EXCISE MANUAL.

in the preparations, although these have not left the Chemical Works, the Collector must satisfy himself that the spirit was really destroyed before any refund is paid. If such a refund is to be paid, it shall be calculated on the actual quantity of spirit on which duty has been paid. Once preparations have passed out of the Chemical Works no refund of duty shall be paid upon them. The previous sanction of the Financial Commissioner is required before any such refund can be paid, and if either duty is to be levied or a refund is to be granted the Collector in his report should come to a clear finding whether the loss was due to preventable causes, which should have been foreseen or guarded against by the licensee.

11-50 If the approved manufacturer infringes or causes or permits any person to infringe any of the conditions enumerated above or any of the conditions of his license, the Collector may revoke and determine the license and he may forfeit to Government the whole or any part of the security deposit :—

Provided that if the infringement is of a minor nature, the license may be restored and the order forfeiting the security may be set aside on payment of a sum not exceeding Rs. 50.

11-51 The Financial Commissioner reserves to himself the right of adding to, altering, revising or changing these rules from time to time, either after or without consulting the licensee of a Chemical Works, and the licensee shall carry out all orders and instructions issued in these rules, in their original or revised form, so long as he holds his license.

CHAPTER 12.

THE PUNJAB IMPORT AND POSSESSION OF GANJA
ORDERS.

12·1 In exercise of the powers conferred by section 24 (4) of the Punjab Excise Act, 1914 (I of 1914), the Punjab Government (Ministry of Agriculture) is pleased to prohibit the possession of ganja, its preparation or admixture thereof, within the Punjab.

12·2 In exercise of the powers conferred by sub-section (a) of section 17 of the Punjab Excise Act (I of 1914), the Punjab Government (Ministry of Agriculture) is pleased to prohibit the import of
a.

Punjab Government Notification No. 1980 E. & S., dated 5th April,

Punjab Government Notification No. 1981 E. & S., dated 5th April,

CHAPTER 13.

THE PUNJAB CHARAS IMPORT, EXPORT, TRANSPORT AND POSSESSION ORDERS.

13.1. These rules shall be called the Punjab Charas Import, Export, Transport and Possession Orders, 1935.

13.2. The expression "import" means to import inter-provincially as defined in clause (j) of section 2 of the Dangerous Drugs Act, 1930.

13.3. The expression "export" means to export inter-provincially as defined in clause (l) of section 2 of the Dangerous Drugs Act, 1930.

13.4. Nothing in these orders shall apply to charas or bhang imported, exported, or transported—

(a) for private consumption and not for sale, in any quantity not exceeding that prescribed in the Punjab Excisable Articles Licence and Sale Orders as the maximum quantity which may be sold by retail; or

(b) by or on behalf of any officer of Government acting in his official capacity :

Provided that the privilege in clause (b) shall be subject to the provisions contained in order 13.5 below.

13.5. With reference to section 18 of the Punjab Excise Act, no charas or bhang shall be imported, exported, or transported except under a pass issued in accordance with the rules for the time being in force in the Punjab for such import, export, or transport.

Import of Charas.

13.6. No charas shall be imported into British India by land save in accordance with the Central Charas (Import by Land) Rules, 1935, made by the Governor-General in Council under sub-section (2) of section 7 of the Dangerous Drugs Act, 1930 (II of 1930), and published in the Government of India notification no. 6, dated 14th September, 1935.

13.7. No charas shall be imported into, exported from, transported within, or possessed in, the Punjab except in accordance with and under the conditions specified in this order and the rules issued by the Financial Commissioner for the grant of passes.

The Punjab Charas Import, Export, Transport and Possession Orders were notified in Punjab Government notification No. 4870-Ex., dated 13th November, 1935, in exercise of the powers conferred by sections 18 and 58 (2) (d) of the Punjab Excise Act (I of 1914).

PUNJAB EXCISE MANUAL.

13-8. Charas shall not be imported except from a bonded warehouse in the North-West Frontier Province.

13-9 The person importing charas, or causing it to be imported, shall obtain an import pass from the officer authorised in this behalf and in the manner provided by rules issued by the Financial Commissioner under sections 34 (1) and 59 (f) of the Punjab Excise Act (I of 1914).

13-10. Charas imported from the North-West Frontier Province shall be held to be in bond and shall be conveyed forthwith to a bonded warehouse in the Punjab.

13-11. No package of charas imported shall be opened or broken in bulk on its way to the bonded warehouse.

Export of Charas.

13-12. Charas may be exported from a bonded warehouse under an export-in-bond pass to any other province in British India where arrangements have been made to receive and tax the charas imported in bond on arrival, on the production of an application in the prescribed form, accompanied by—

- (a) a written authority for the removal, obtained from the Collector of the district in which is situated the warehouse from which the charas is to be removed; and
- (b) a permit signed by the Collector of the district to which the charas is to be removed.

Transport of Charas.

13-13. Charas may be transported from one bonded warehouse to another in the Punjab under cover of a transport-in-bond pass. Such a pass may only be granted on the production of an application in the prescribed form accompanied by—

- (a) a written authority for the transport obtained from the Collector of the district in which is situated the warehouse whence the charas is to be removed; and
- (b) a permit signed by the Collector or district excise officer of the district to which the charas is to be removed.

13-14 Charas may be transported under cover of a transport pass from a bonded warehouse to the vend premises of licensed vendor in the Punjab on the production of an application in the prescribed form, accompanied by a permit signed by the Collector or district excise officer of the district to which the charas is to be removed and after the payment of the duty leviable.

THE PUNJAB CHARAS IMPORT, EXPORT, TRANSPORT AND POSSESSION
ORDERS.

13-15. Charas may be transported from the vend premises of a person licensed to sell charas wholesale in the Punjab to the vend premises of a person licensed to sell charas wholesale or retail in the Punjab—

- (a) without a transport pass if the vend premises from which the charas is to be transported and those to which the charas is to be transported are within the limits of the same district ; or
- (b) otherwise, under cover of a transport pass which may be granted on the production of a permit signed by the Collector or district excise officer of the district of destination.

13-16. Charas shall not be transported in quantity greater than three tolas from one shop for retail vend to another, unless the two shops are situated within the limits of the same farm of monopoly of vend.

Possession of Charas.

13-17. A person licensed to sell charas, wholesale or retail, in the Punjab may possess charas, and any preparation or admixture thereof, in any quantity. No other person may possess more than three tolas of charas at a time.

General.

13-18. The import, export, or transport of charas on account of Government may be carried out without restriction, provided that in the case of transit by post the import, export, or transport shall be subject to the following restrictions :—

- (a) only the parcel post may be used,
- (b) the parcel shall be accompanied by a declaration stating the names or designations of the consignee and consignor, the contents of the parcel in detail, the indent number and date covering the transaction,
- (c) the consignee shall show distinctly in his account books the name or designation of the consignor and the quantity of drugs sent to him from time to time by post.

13-19. Save as provided in order no. 13-18 above, the import, export, or transport of charas, into, from, or within the Punjab is permitted only by means other than that of the post.

CHAPTER 14.

THE PUNJAB CHARAS PERMIT AND PASS RULES.

14.1. These rules shall be known as the Punjab Charas Permit and Pass Rules.

14.2. In exercise of the powers conferred by the second proviso to section 18 of the Punjab Excise Act (I of 1914) the Financial Commissioner is pleased to determine that a pass granted under the Excise law in force in the North-West Frontier Province to authorise the despatch of charas or bhang to any place in the Punjab shall be deemed to be a pass granted under the Punjab Excise Act.

14.3. No fee shall be levied for the grant of any permit or pass.

14.4. All import, export and transport passes granted under these rules shall be held to have been granted subject to the following conditions :—

- (1) that the charas packages entered therein shall not be opened or broken in bulk during transit ;
- (2) that the charas on reaching the district of destination shall be taken direct to such office as shall have been named in the pass in that behalf ; and
- (3) that, on arrival at such office, the charas consignment covered by the pass shall be delivered up, along with the pass, for the inspection of the officer in charge of such office.

14.5. The import pass required for charas to be imported in bond from a bonded warehouse in the North-West Frontier Province shall be granted by the Collector of the district in which is situated the warehouse from which the charas is to be removed provided that no import pass shall be issued unless a permit in Form H.-3 signed by the Collector of the district of destination is produced.

14.6. The import pass granted under rule 14.5 shall be in triplicate. One copy of every such import pass shall be given to the person in charge of the consignment or to the person intending to import the consignment and one copy shall be sent to the Collector of the district of destination.

The Punjab Charas Permit and Pass Rules were notified under Financial Commissioner's notification No. 4871-Ex., dated 13th November, 1935, in exercise of the powers conferred by sections 18, 34 (I) and 59 of the Punjab Excise Act (I of 1914).

Price : Re. 0-2-0 only.

PUNJAB EXCISE MANUAL.

shall (1) cause each package of charas mentioned in the application to be weighed, (2) grant to the applicant a certificate in form H-7 addressed to the officer in charge of the treasury named in the application, declaring the net weight of charas to be removed and the duty payable thereon; and (3) instruct the applicant to present the certificate at the treasury named therein; with the amount payable in duty as stated in the certificate and, when he has obtained a treasury receipt for the duty payable, to bring such receipt to the bonded warehouse, along with the original certificate, to enable the removal of the charas to be effected.

14-17. On production by the applicant of the certificate, accompanied by a treasury receipt for the duty stated therein, the officer in charge of the bonded warehouse shall grant a transport pass, in form H-8, authorising removal from the bonded warehouse of the charas on which duty has been paid and its transport to the premises of the licensed vendor mentioned in the application.

14-18. Any person licensed to sell charas, wholesale or retail, in the Punjab requiring a pass for the transport of charas from vend premises in one district of the Punjab to vend premises in another district, shall apply, in writing, in form H-9, to the Collector of the district from which the charas is to be removed, stating the quantity of the charas for the transport of which a pass is required, the name of the wholesale vendor from whose premises he wishes to transport and the locality of the licensed premises to which the charas will be removed.

14-19. The application referred to in rule 14-18 shall be accompanied by a permit certifying that the person applying for the transport pass is licensed to sell charas in the district for removal to which the pass is required.

14-20. The permit referred to in rule 14-19 shall be signed if the charas is to be transported to another district of the Punjab, by the Collector or district excise officer of such other district in form H-6.

14-21. If the officer to whom the application mentioned in rule 14-18 of these rules is made, be satisfied that the charas, for the transport of which a pass is applied for, will be removed from and to the vend premises mentioned in the application, and that the permit produced by the applicant has been signed by the officer authorised to sign such permits, he shall grant a transport pass in form H-10, otherwise he shall refuse it.

CHAPTER 15.

THE PUNJAB CHARAS WAREHOUSE RULES

15.1 The following warehouses are established for the deposit of charas without payment of duty, at the undermentioned places :—

- (i) Ráwalpindi.
- (ii) Amritsar.
- (iii) Hoshiárpur.
- (iv) Sultánpur (Kulu).

15.2 Every bonded warehouse for intoxicating drugs established under section 22 of the Punjab Excise Act (I of 1914), shall be under the immediate control of the Collector in whose district it is situate, and under the general control of the Commissioner of the division and of the Financial Commissioner Punjab.

15.3 The Financial Commissioner may appoint an officer to be in charge of each bonded warehouse so established, and such other establishment as may be necessary.

15.4 The officer in charge of a bonded warehouse and the members of his establishment, respectively, shall discharge the duties required of them by these rules and such other duties (consistent with the Excise Act (I of 1914), and these rules) as the Financial Commissioner may, from time to time, by direction given in that behalf, require.

15.5 Every officer in charge of a bonded warehouse (hereinafter referred to as "the officer in charge") shall maintain or cause to be maintained, under his orders—

- (a) a daily register of deposits and removals of charas in form H.-11 ;
- (b) a personal register of deposits and removals in form H.-12 and such other registers, accounts, statements and records of charas deposited in the bonded warehouse as the Financial Commissioner may, from time to time, prescribe.

15.6 The daily register of deposits and removals shall show the total number of packages deposited or removed each day and their total weight. It shall be written up daily as may be required.

15.7 The personal register shall be written up under the supervision of the officer in charge, the entries therein being made at the time when any charas is deposited in, or removed from, the bonded warehouse in accordance with these rules.

The Punjab Charas Warehouse Rules were published under Financial Commissioner's Notification No. 5658-E. & S., dated 4th November 1933, under sections 22 and 59 of the Punjab Excise Act (I of 1914).

PUNJAB EXCISE MANUAL.

15-8 No depositor of charas shall enter, or remain in, or do any act within, the precincts of a bonded warehouse contrary to any orders which may be issued by the Financial Commissioner in that behalf.

15-9 A depositor shall produce the pass-book prescribed in rule 15-20 of these rules whenever any fresh consignment of his is deposited in the bonded warehouse, or whenever any charas recorded in the pass-book is removed or whenever the officer in charge demands the production of the pass-book.

15-10 No depositor shall transfer his pass-book to the possession of another otherwise than with the permission of the officer in charge, who shall attest the fact of such transfer, and note in the pass-book the circumstances under which the transfer was made.

15-11 A depositor shall not alter or manipulate in any way the entries in his pass-book.

15-12 When the stock of charas entered in any depositor's pass-book is exhausted, the depositor shall forthwith deliver up his pass-book to the officer in charge.

Deposit and removal of charas in or from a bonded warehouse.

15-13 On the arrival of any charas at a bonded warehouse under the provisions of these rules, the depositor shall deliver up to the officer in charge the import or transport-in-bond pass, as the case may be, together with all charas in his possession, for the purpose of its being examined, weighed and registered.

15-14 Any owner of charas warehoused under the Excise Act (1 of 1914), may, at any time within two years from the date on which the drug was first registered at a warehouse in the Punjab, with the permission of the Collector or the District Excise Officer, and in accordance with the provisions of these rules, remove the drug from one warehouse established in the Punjab under the Excise Act (1 of 1914) to another such warehouse.

15-15 Charas brought to a bonded warehouse, either on its first import into the Punjab or on its transfer in bond from another bonded warehouse in the Punjab, in the manner provided in the preceding rule, shall forthwith be taken over by the officer in charge, and shall, under the supervision of the officer in charge, be examined, weighed and registered in the personal register maintained under rule 15-5 of these rules. A label in form H.-12-A will be affixed to each package at Sultanpur or Rawalpindi on its first import into the Punjab. This label will not be removed until duty has been paid. The outer covering shall, at the same time, be plainly marked at Sultanpur or Rawalpindi in red ink with the following :—

- (1) Name of the warehouse.
- (2) Serial number in the register.

THE PUNJAB CHARAS WAREHOUSE RULES.

(S : : : : : S- : : : : and R to denote Rāwal-
: : : : : mber will be a permanent
: : : : :)

(3) *Date of registration.*

(4) *The gross weight of the package.*

(5) *Name of the depositor.*

15-16 Any charas warehoused under the Excise Act (I of 1914) may be left in the warehouse in which it is deposited or in any warehouse to which it may, in the manner herein provided, be removed till the expiry of two years from the date on which it was first registered at a warehouse in the Punjab. The owner of any charas remaining in the warehouse on the expiry of such period shall forthwith clear the same.

15-17 Charas registered in a bonded warehouse, as provided by rule 15-13 of these rules, shall either be stored in such bonded warehouse in the manner hereinafter provided, or may be removed, either in bond or out of bond, in accordance with the rules applicable to such removal, but not otherwise.

15-18 No package of charas shall be opened or broken in bulk in a bonded warehouse, but an incision, the size and shape of which shall be determined by the Collector, may be made in the case containing the charas for the purpose of taking out enough to show purchasers the quality of the charas contained therein; the area covered by the incision shall not, however, be more than nine square inches.

15-19 Storage in a bonded warehouse shall be made under lock and key in such manner that no person can have access thereto without the permission of the officer in charge.

15-20 On charas being stored in a bonded warehouse, the depositor thereof shall be furnished by the officer in charge with a pass-book in form H.-18 free of charge, in which each consignment stored shall be entered separately, with the date of each arrival.

15-21 Before supplying any depositor with a pass-book under the preceding rule, the officer in charge shall record therein, in full, the name and description of the depositor to whom it is to be supplied.

15-22 On satisfactory proof of the loss of a pass-book, a duplicate may be issued by the officer in charge on payment of a fee of Re. 1.

15-23 When any charas is removed from the warehouse in which it has been stored, the number of packages removed, their gross weight and the date of their removal shall be recorded in the depositor's pass-book.

15-24 All entries in the pass-book shall, at the time of storage or removal, be attested by the signature of the officer in charge of the bonded warehouse.

PUNJAB EXCISE MANUAL.

15-25 Charas admitted into, and registered in, a bonded warehouse may be removed therefrom as provided below, but not otherwise, namely, —

- (a) without payment of duty, under an export-in-bond or transport-in-bond pass authorising removal in bond of the charas described therein ; or
- (b) after payment of duty, under an export or transport pass authorising removal of the charas described therein to the vend premises of a person licensed to sell charas.

15-26 All removals of charas from a bonded warehouse, whether in bond or out of bond, shall be recorded at the time of removal in the personal register of deposits and removals, and in such other registers as may be maintained for such record in the bonded warehouse with the sanction of the Financial Commissioner.

15-27 All warehouse dues shall be paid monthly by the 7th day of the succeeding month, and the officer in charge shall not permit any charas to be removed from the bonded warehouse until the warehouse dues payable thereon at the rate prescribed in rule 15-29 have been paid.

15-28 Charas shall be received into, stored in, and removed from, a bonded warehouse at the risk and expense of the depositor or owner.

15-29 Warehouse dues shall be levied at the following rates upon charas lying in bond on or stored in a warehouse established under section 22 of the Punjab Excise Act, 1914 (I of 1914), and shall be entered in a register in form H.-14 :—

	Rs.	A.	P.
For each package of charas one maund or over in weight, for every month or part of a month during which it is stored ..	0	2	0
For each package of the same, less than a maund in weight	0	1	0

Provided that a package of charas which, in respect of a period of 30 days, has paid dues in one warehouse shall not upon transfer to another warehouse pay dues again, in respect of the same period.

15-30 When an owner represents that charas of his, stored in a warehouse, has by long stay therein so deteriorated in value that rather than pay duty on it, he would prefer to have the charas destroyed, the Collector may, if he is satisfied, pass orders for its destruction, and, at the same time, record an order absolving the owner from liability for duty in respect of it but not for warehouse fees.

15-31 When charas has been retained in any warehouse in the Punjab for a period of two years from the date of its first registration in any warehouse in the Punjab, and the owner thereof is not traceable,

THE PUNJAB CHARAS WAREHOUSE RULES.

the Collector may issue a proclamation, such as is mentioned in section 26 of the Police Act (V of 1861) as applicable to unclaimed property, destroying the charas if no claim is made within a period of six months, or, acting as in the preceding rule, if the owner appears and does not desire to clear and pay duty.

15-32 When charas has been retained in any warehouse for a period of two years from the date of its first registration in any warehouse in the Punjab, and the owner thereof, on due notice being served on him by registered 'acknowledgment-due' letter, fails to remove the drug from the warehouse, the Collector may, if he is satisfied that the charas has so deteriorated that it is unfit for human consumption pass an order for its destruction, and, at the same time, absolve the owner from liability for duty in respect of it, but not for warehouse fees.

15-33 Charas disposed of under the foregoing rules shall be shown by the officer in charge of the warehouse as "destroyed" in his register, and he shall quote the date of the Collector's order for destruction.

15-34 The duty on charas imposed under section 31 of the Punjab Excise Act (I of 1914) shall be paid when the charas is removed from a bonded warehouse under a transport or export pass as permitted by rule 15-25 (b).

15-35 Payment of the duty shall be made at the headquarters' treasury of the district in which is situate the bonded warehouse from which the charas is to be removed, or, in the case of charas removed for consumption in the Punjab, of the district to which the charas, after removal from bond, is to be transported.

15-36 Payment of duty on charas shall not be accepted at any treasury unless the tender of such duty is accompanied by a certificate in form H-7 from the officer of the bonded warehouse wherein the charas is stored—

- (1) as to the quantity of charas to be removed, and the amount of duty payable thereon, and
- (2) that the charas on which duty is being tendered is to be removed from the bonded warehouse for transport to the vend premises of a person licensed to sell charas in the Punjab or in an Indian State.

15-37 The officer in charge of the treasury, if he is satisfied that the certificate presented with the tender of duty fulfils the requirements of the foregoing rules, and that the sum tendered is the full duty leviable on the charas to be removed from the bonded warehouse, shall accept payment of the duty, and shall return the certificate with a treasurer's receipt for the duty paid.

PUNJAB EXCISE MANUAL.

15-38 The officer in charge of the warehouse shall weigh each package on the 1st of April and the 1st of October each year, and shall note the dryage in the registers in forms H-11 and H-12.

15-39 The officer in charge of a bonded warehouse shall submit to the office of the Financial Commissioner, Punjab, through the Collector of the district, a monthly statement in form H-15, showing the amount of charas received into, and issued from, the bonded warehouse, the amount of duty paid and the balance of charas remaining in store.

CHAPTER 16.

THE PUNJAB BHANG, IMPORT, EXPORT, TRANSPORT AND POSSESSION ORDERS.

16·1 The expression "import" in these orders shall mean inter-provincial import and the expression "export" shall mean inter-provincial export.

16·2 Any person licensed to sell bhang, wholesale or retail, in the Punjab may import bhang produced in the North-West Frontier Province, subject to the following conditions:—

Import of bhang.

- (a) The importer must obtain a permit from the Collector or district excise officer of the district in which he holds a vend license, stating that he has permission to import bhang, and specifying the place whence, and the route by which, the bhang is to be imported.
- (b) The importer must obtain a pass to cover the import in the manner prescribed by the Financial Commissioner.
- (c) The importer must pay such duty as may, from time to time, be imposed on the import of bhang under the provisions of section 31 of the Punjab Excise Act (I of 1914).
- (d) The bhang must be imported in quantities of not less than one maund at a time.
- (e) The bhang, on being brought into the Punjab, must be taken, with bulk unbroken, direct to the office of such officer as is specified in the pass, and there delivered, with the pass, to that officer.

16·3 The bhang shall not be returned to the importer thereof until the import duty leviable thereon, at the rate imposed by the Punjab Government under sections 31 and 32 of the Punjab Excise Act (I of 1914), has been paid into the treasury and a treasury receipt for the same produced.

16·4 After the import duty has been paid, the bhang shall not be removed from the place at which the duty was paid otherwise than in accordance with the rules regulating the transport of bhang within the Punjab, and subject to the payment of the transport duty, if any, leviable thereon.

The Punjab Bhang Import, Export, Transport and Possession Orders were published under Punjab, Government Notification No. 5654-E. & S., dated 4th November 1933, under section 58 (2) (d) of the Punjab Excise Act (I of 1914).

PUNJAB EXCISE MANUAL.

16-5 Bhang may be exported from any place in the Punjab to any place situate in any other province of British India subject to the following conditions :—

Export of bhang.

- (a) The exporter must obtain a permit from the proper officer of the province of destination authorising him to remove bhang from the Punjab into such province.
- (b) The exporter must obtain a pass to cover the export in the manner prescribed by the Financial Commissioner.
- (c) The exporter must have paid such duty as may from time to time be imposed on the export of bhang under the provision of section 31 of the Punjab Excise Act, I of 1914, unless the bhang is exported in bond.
- (d) The exporter must produce the bhang to be exported at the office of the Collector or officer authorised by the Collector to grant export passes, for the purpose of weighing and calculation of duty.
- (e) The bhang must be exported in quantities of not less than one maund at a time.

16-6 Any person holding a license for the wholesale or retail vend of bhang in the Punjab may transport bhang from any place in the Punjab into a district in which he holds a license subject to the following conditions :—

Transport of bhang

- (a) The transporter must obtain from the Collector or District Excise Officer of the district in which he is licensed to sell bhang a permit to transport bhang to that district.
- (b) The transporter must obtain from the Collector or District Excise Officer of the district from which the bhang is to be transported a pass authorising the transport of the bhang described therein, by a specified route, to the vend premises of a specified person licensed to sell bhang wholesale or retail in the Punjab.
- (c) The transporter must produce the bhang to be transported at the office of the Collector or officer authorised by the Collector to grant transport passes, in the district from which the bhang is to be transported for the purpose of weighing and calculation of duty.
- (d) The transporter must have paid such duty as may from time to time be imposed on the transport of bhang under section 31 of the Punjab Excise Act (I of 1914).
- (e) The bhang must be transported in quantities of not less than one maund at a time.

THE PUNJAB BHANG IMPORT, EXPORT, TRANSPORT, AND
POSSESSION ORDERS.

16·7 Bhang may be transported by a person licensed to sell bhang wholesale or retail in the Punjab from one place of vend to another in the same district in quantities greater than one seer (subject always to the conditions of the transporter's license), without a transport pass and without payment of transport duty.

16·8 The import, export, or transport of bhang on account of Government may be carried out without restriction, provided that in the case of transit by post the import, export or transport shall be subject to the following restrictions :—

(a) Only the parcel post may be used.

(b) The parcel shall be accompanied by a declaration stating the names or designations of the consignee and consignor, the contents of the parcel in detail and the indent number and date covering the transaction.

(c) The consignee shall show distinctly in his account books the name or designation of the consignor and the quantity of drugs sent to him from time to time by post.

16·9 Save as provided in rule 16·8 above, the import, export or transport of bhang, into, from, or within the Punjab is permitted only by means other than that of the post.

16·10 A person licensed to sell bhang wholesale or retail in the Punjab may possess bhang in any quantity,
Possession of bhang No other person may possess more than one seer at a time.

CHAPTER 17.

THE PUNJAB HEMP CULTIVATION AND BHANG PERMIT AND PASS RULES.

17-1 The expression "import" in these rules shall mean inter-provincial import and the expression "export" shall mean inter-provincial export.

17-2 In these rules unless a contrary intention appears from the subject or context :—

"Special license" means a license granted free of duty under the rules hereinafter following.

17-3 The Collector of any one of the under-mentioned districts may grant a special license in form H-17 for the cultivation of hemp plant to the manager or head for the time being of a temple, *dharamsala* or similar religious institution in connection with which such cultivation has hitherto been usual :—

- | | |
|------------------|------------------|
| 1. Hissar. | 11. Jhang. |
| 2. Rohtak. | 12. Lahore. |
| 3. Gurgaon. | 13. Amritsar. |
| 4. Karnál. | 14. Siálkot. |
| 5. Ludhiána. | 15. Gujranwála. |
| 6. Ferozepore. | 16. Sheikhúpora. |
| 7. Multán. | 17. Gujráť. |
| 8. Muzaffargarh. | 18. Shabpur. |
| 9. Montgomery. | 19. Jhelum. |
| 10. Lyallpur. | 20. Miánwáli. |

17-4 A special license shall be granted subject to the following conditions :—

- (a) That the applicant for the special license is the head or manager for the time being of a temple, *dharamsala* or similar religious institution.
- (b) That the land on which the applicant proposes to cultivate the hemp plant is attached to or belongs to the temple, *dharamsala* or other religious institution of which he is the head or the manager.
- (c) That such cultivation shall be limited to an area of land, sufficient to grow enough of the hemp plant, for the purposes specified in the condition next following ; and such area shall not, in any case, without the sanction of the Commissioner of the division, exceed one quarter of an acre.

The Punjab Hemp cultivation and Bhang Permit and Pass Rules were published under Financial Commissioner's Notification No. 5655-E. & S., dated 4th November 1939, under section 34 (1) and 59 of the Punjab Excise Act (I of 1914).

CHAPTER 18.

THE PUNJAB SUPPLY AND SALE OF HEMP DRUGS RULES.

18-1 Contract Area System—

(i) The Province will be divided into 5 contract areas as regards the supply of charas to licensed wholesale and retail vendors in that area, viz. :—

- (a) Ambala, Rohtak, Gurgaon, Karnal, Hissar and Simla.
- (b) Jullundur, Hoshiarpur, Ludhiana, Ferozepore and Kangra.
- (c) Lahore, Amritsar, Gurdaspur, Sheikhupura, Gujranwala and Sialkot
- (d) Rawalpindi, Gujrat, Jhelum, Mianwali, Shahpur and Attock.
- (e) Multan, Muzaffargarh, Dera Ghazi Khan, Montgomery, Lyallpur and Jhang.

(ii) Tenders will be invited from any one person or persons by

and retail vendors situated in the area concerned. This rate will be exclusive of duty, but will include all other charges.

(iii) Tenders will be invited early in the month of June each year for the next but one ensuing financial year, or years, as may be determined by the Financial Commissioner.

(iv) Tenders may be offered for any number of areas; but no tender will be accepted for the supply of charas to more than two areas from the same person or persons.

(v) Each tender must be accompanied by a certificate that Rs. 300 has been deposited in the local treasury as earnest money for compliance with these conditions, and for the deposit of the full amount of security, which is determined in rule (xi) below. It is not necessary for the same tenderer to make more than one deposit of Rs. 300 if he tenders for more than one contract area.

(vi) The charas supplied shall be of first class quality prepared in the sun and not by artificial heat. It shall have been imported into India, and first registered at a warehouse in the Punjab or North-West Frontier Province not earlier than one year before the period of contract commences, and except with the permission of the Financial Commissioner, no charas shall be supplied to a wholesale or retail vendor in any contract area, after December 1st in each year, that has been imported before April 1st in that year.

The Punjab Supply and Sale of Hemp Drugs Rules were published under Financial Commissioner's notification No. 108-E. S., dated 8th January 1934 in exercise of the powers conferred by section 59 (a) of the Punjab Excise Act (I of 1914).

PUNJAB EXCISE MANUAL.

(vii) The tenderer must specify the price per seer exclusive of duty, but including all other charges at which he is prepared to supply charas at such places as may be appointed by the Financial Commissioner for that area.

(viii) The successful tenderer will be granted a license in Form H-26-A. He must maintain a supply of charas which in the opinion of the Financial Commissioner is adequate for the needs of the contract area.

(ix) There is no guarantee that the rate of excise duty at present in force will not be revised during the period of the license, and there is no guarantee that the maximum retail price of charas shall not be altered during the period of the license.

(x) The Financial Commissioner does not bind himself to accept the lowest or any other tender. He may refuse to accept any tender without assigning any reasons.

(xi) The supply area contractor, whose tender has been accepted, will be required to deposit a sum to be fixed by the Financial Commissioner in their face value.

If he fails to deposit the total amount of security within one week of acceptance of the tender his deposit of Rs. 300 will be forfeited and the Financial Commissioner will invite fresh tenders. Any deficiency in price and all expenses in which Government is involved, through the default, will be recovered from the defaulter in the manner laid down in section 6 of the Punjab Excise Act.

(xii) In the event of any default or breach of the conditions of the license, on the part of the licensed supply area contractor, the Financial Commissioner will be entitled to forfeit the whole or any portion of the security.

(xiii) Any licensee holding a license in Form H-26-A as the area contractor of a particular contract area, shall have the sole right to supply charas to wholesale and retail vendors within the contract area holder licenses in forms H-26 and H-27, provided that wholesale licensees shall be permitted to dispose of stocks of charas purchased by them from the area contractor of the previous year up to April 15th, and retail licensees shall be permitted to dispose of stocks of charas purchased by them, either directly or indirectly, from the area contractor of the previous year, up to April 30th in each year. Subject to this condition retail vendors will only be permitted to purchase charas either directly from the area contractor or indirectly from the area contractor through the wholesale vendor.

182 There shall be the following four kinds of licenses for the vend of hemp drugs:—

(a) License for the wholesale vend of charas while in leaf. Such licenses are hereinafter called wholesale (in leaf) licenses and shall be in Form H-25.

PUNJAB SUPPLY AND SALE OF HEMP DRUGS RULES.

(b) Licenses for the wholesale vend at a shop of *charas* and *bharg* not in bond. Such licenses are hereinafter called wholesale (general) licenses and shall be in Form H-26.

(c) Licenses for the wholesale supply of *charas* granted to any contractor in any contract area. Such licenses are hereinafter called special wholesale licenses and shall be in Form H-26-A.

(d) Licenses for the retail vend at a shop of—

(1) *Charas* or any preparation or admixture thereof.

(2) *Bhang* or any preparation or admixture thereof.

Such licenses are hereinafter called retail licenses and shall be in Forms H-27 and H-28.

18-3 The fees payable for a wholesale license for the whole or any part of the financial year shall be as follows :—

			Rs.
(a) wholesale (in bond) license	..	..	5
(b) wholesale (general) license	..	..	16
(c) Special wholesale license	..	..	Free.

18-4 The fee payable for retail licenses shall be fixed by auction or tender.

18-5 Wholesale and retail licenses shall be granted by the Collector. For wholesale (in bond) and wholesale (general) licenses, payments shall be made in advance of the prescribed fee. Retail licenses shall be granted in conformity with rules 18-9 and 18-10.

18-6 No license for the vend of intoxicating hemp drugs shall, without the previous sanction of the Financial Commissioner, be granted for a period extending beyond the term of the financial year in which the license is granted.

18-7 No person shall—

o'
 n .
 person as a partner in his business or to transfer his license to any person.

18-8 The rules prescribed in the Punjab Liquor License Rules, notified under Financial Commissioner's Notification No. 5556-E. & S., dated 21st October 1932, for the auction of liquor licenses shall, as far as practicable, apply to the auction of hemp drugs licenses :

Provided that no person, who has purchased a license for the retail vend of opium, shall be permitted to bid in his own name or through an agent or partner for a shop for the retail vend of *charas* or *bhang* or of both, in the same city, town or village, and no *charas* or *bhang* shall be sold on the same shop as opium.

PUNJAB EXCISE MANUAL.

18-9 The Collector shall dispose of retail licenses, by auction or tender, either separately or in groups, as he may decide, subject to the concurrence of the Financial Commissioner, which is to be obtained through the Commissioner of the division.

18-10 The monopoly of the right of retail vend in a district or specified part of a district, may be farmed under an agreement in form H.-29, with the sanction of, and subject to conditions approved by the Financial Commissioner.

18-11 If upon the expiry of the term for which any license for the vend of intoxicating hemp drugs, has been granted, the person holding such license has in his possession any intoxicating hemp drugs and has not been granted a fresh license for a further period he shall forthwith deliver the whole of the intoxicating hemp drugs and any preparation or admixture thereof in his possession to the Collector of the district in which he holds his license. The Collector may dispose of the drugs so delivered in such manner as he thinks proper.

18-12 Any person who is granted a retail license shall be bound, if so desired by the Collector of the district in which he holds his license, to take over the surplus stock of the person who held the retail license, for the same place in the preceding year, at a price to be fixed by the Collector, provided that it shall not exceed the average sale for 15 days.

18-13 The licenses shown in this rule are granted subject to the special conditions noted under each, in addition to the conditions laid down in these rules.

(1) *A license in Form H.-25 for the wholesale vend of charas (in bond) stored in the bonded warehouse—*

(a) If the licensee also holds a license in Form H.-26-A, he shall not transfer to any other holder of a license in Form H.-25 or H.-26, or H.-26-A, or of a permit for export to another Province or to an Indian State any supplies of charas intended for consumption in a contract area in the Punjab for which he holds the contract, except with the permission of the Collector.

(b) The licensee-holder shall maintain accounts of sales made by him under this license in such form as the Financial Commissioner may from time to time direct.

(c) The licensee-holder shall, on demand by the Officer-in-charge of the warehouse produce this license and any accounts kept thereunder for inspection.

(d) He shall not keep in stock, or sell, either mixed with the hemp drugs which he is authorised to sell or separately, any chloral hydrate, butyl chloral hydrate, or para-

(e) He shall not hold directly or indirectly through an agent any license in an Indian State for the vend of spirit, fermented liquors, hemp drugs as defined in the License Act, or of opium as defined in the Opium Act for the time being in force in the Punjab, nor shall he act as the agent of any person holding such a license.

(f) The licensee-holder shall comply with any rules made under section 59 of the License Act, 1914, for the management of bonded warehouses and with any orders passed by the Officer-in-charge of the bonded warehouse in accordance with such rules.

(g) In the event of the licensee-holder infringing any of these conditions he shall be liable to a penalty of Rs. 1000 at the Collector's discretion in addition to any other penalty to which he may be liable under the penal provisions of the Excise Act, 1914.

PUNJAB SUPPLY AND SALE OF HEMP DRUGS RULES.

(k) The licensee shall, on demand by any Excise Officer, produce the license and his sale accounts for inspection by such officer.

(l) The licensee shall comply with any rules made under the Excise Act, 1914 or the Dangerous Drugs Act, II of 1930, for the regulation of the import, transport or sale of intoxicating drugs.

(m) In the event of the licensee infringing any of these conditions he shall be liable to be deprived of his license at the Collector's discretion in addition to any other penalty to which he may be liable under the penal provisions of the Excise Act, 1914.

(n) On the termination of the period for which this license is granted or on the license being cancelled by the Collector as provided by condition (m) above the licensee shall forthwith surrender the license to the Collector.

(o) The licensee shall prominently display, in front of his shop, a sign-board showing in vernacular his name, the class of license held by him, and the retail price of *charas* to be charged by him, as set forth in the license.

(5) *License in Form H.-28 for the retail vend of bhang or any preparation or admixture thereof :—*

(a) If the licensee make default in paying any monthly instalment on the 1st day of the month in respect of which it is due, it shall be in the discretion of the Collector to cancel the license forthwith, and recover any loss caused to Government by such default in the manner provided in section 60 of the Excise Act, 1914.

(b) The licensee shall not in any case be entitled to demand refund of any fees paid to Government in respect of this license.

(c) The licensee shall not sell *bhāng* or any preparation or admixture thereof in quantity more than one seer to one person at one time.

(d) He shall not permit *bhāng* or any preparation or admixture thereof to be consumed on the premises of his shop.

(e) He shall not sell *bhāng* or any preparation or admixture thereof to any insane person or minor.

(f) He shall not keep in stock, or sell, either mixed with the hemp drugs which he is authorized to sell or separately any chloral hydrate, butyl chloral hydrate, or paraldehyde.

(g) He shall not hold directly or indirectly through an agent, any license in an Indian State for the vend of spirit, fermented liquors, hemp drugs as defined in the Excise Act, or of opium as defined in the Opium Act for the time being in force in the Punjab, nor shall he act as the agent of any person holding such a license.

(h) The licensee shall not allow any person to conduct sales in his behalf unless the name of such person has been previously submitted to the Collector for approval and endorsed by him on the license.

(i) He shall maintain a daily account of his *bhāng* sales and of his balances in store in the following form and shall submit an abstract of such account to the Collector at the end of every month :—

1	2	3	4	5	6	7
Month and date.	Balance of previous date.	TO-DAY'S RECEIPTS.		Total	Today's sales, quantity sold.	Balance in store at end of the day.
		Quantity	Source of supply.			

CHAPTER 20.

THE PUNJAB REFERENDUM ORDERS.

20·1 When an empowered local body has passed a resolution under sub-section (1) of section 5 of the Act, it shall, within thirty days of the date of the resolution, send a copy thereof to the Collector.

20·2 Upon receipt of the copy of the resolution the Collector shall, for the purpose of the referendum prescribed by the proviso to section 5 (of the Punjab Local Option Act 1923), fix by order in writing a date not less than fourteen, and not more than thirty, days from the date of his order for the taking of a poll of the electors of the local body.

20·3 The date fixed under rule 20·2 shall be notified by the Collector (a) in the case of a resolution passed in the sense of clause (a) of sub-section (1) of section 5 of the Act, throughout the local area; and (b) in the case of a resolution passed under clause (b) of the sub-section, in the locality of the shop concerned by beat of drum and by exhibiting copies of his order in such places as, in his opinion, are sufficient to give notice to the public of the passing of the resolution and of his order.

20·4 All persons included in the list of persons entitled to vote in the last previous election of the members of the local body shall be entitled to vote for or against the confirmation of the resolution.

20·5 The procedure prescribed for the election of the member of the local body concerned in respect of—

- (a) the fixing of polling stations;
- (b) the appointment of returning officers;
- (c) the distributions, recording and counting of polls, and
- (d) complaints and corrupt practices

shall be followed, in so far as they may apply, in holding the referendum under these rules.

20·6 The Collector shall report the result of the polling through the proper channel to the Local Government.

20·7 If the result of the polling is such as to confirm the resolution under the proviso of sub-section (1) of section 5 of the Act, the result shall be published in the Gazette.

20·8 If the numbers of the votes for and against the confirmation of the resolution are equal, the Collector shall, in the manner prescribed in rules 20·2 and 20·3 make an order for a further referendum and the taking of a poll in accordance with rules 20·4, 20·5, and 20·6 and shall report the result through the proper channel to the Local Government.

20·9 Any subsequent resolution which an empowered local body may pass under sub-section (2) of section 5 of the Act shall also be reported by the Collector in the manner prescribed to the Local Government for publication in the Gazette.

Punjab Government notification No. 17183, dated 5th July 1934, under section 7 of the Punjab Local Option Act, 1923.

CHAPTER 21.

THE PUNJAB OPIUM ORDERS.

A.—Definitions.

21.1. In these orders, unless there is anything repugnant in the subject or context—

- (a) the expression "Pure opium" means the spontaneously coagulated juice of capsules of the poppy plant which has not been submitted to any manipulations other than those necessary for packing and transport;
- (b) the expression "Poppy-heads" means the capsules of the poppy plant from which the juice has not been extracted;
- (c) the expression "Retail sale" means the sale at any one transaction of pure opium in any quantity not exceeding 2 tolas and of poppy-heads in any quantity not exceeding 2 seers;
- (d) the expression "Wholesale" means the sale at any one transaction of pure opium in any quantity not less than one seer and of poppy-heads in any quantity not less than 5 seers;
- (e) the expression "Medical practitioner" means—
 - (i) any person registered as a medical practitioner under the Medical Act, 1858, and any Act of Parliament amending the same or under any law for the registration of medical practitioners for the time being in force in any part of British India, or
 - (ii) any person registered as a dentist under the Dentists' Act of 1878 and any Act of Parliament amending the same or who holds a license to practise dentistry granted by a State Board in the United States of America, or
 - (iii) (a) any member of the Royal College of Veterinary Surgeons,
 - (b) any colonial or foreign veterinary practitioner registered on the register of Veterinary Surgeons under section 13 of the Veterinary Surgeons Act, 1881 (44 and 45 Vic. Chapter 62), or
 - (iv) any person possessed of qualifications which render him eligible for registration as a medical practitioner or dentist, as the case may be, under the Medical Act, 1858, the Dentists' Act, 1878, and any Act of Parliament amending the same Act or under any law for the registration

The Punjab Opium Orders were published in Punjab Government Notification No. 1573-E. & S., dated 13th March 1931, in exercise of the powers conferred by section 5 of the Opium Act, 1878, as amended by the Devolution Act, XXXVIII of 1920, and the Dangerous Drugs Act II of 1930.

PUNJAB EXCISE MANUAL.

of Medical Practitioners or dentists for the time being in force in any part of British India, and approved by the Collector for the purpose of these rules or of corresponding rules for the time being in force in any part of British India ;

- (c) any other person engaged in scientific, medical or veterinary practice and approved by the Financial Commissioner for the purpose of these rules or of corresponding rules for the time being in force in any part of British India :

Provided that the Financial Commissioner may declare any " Medical practitioner " to be deprived of the privilege of a medical practitioner by reason of unprofessional conduct in respect of the import, export, transport, use, or prescription of opium or by reason of conviction under the Excise or Opium Act, or the Dangerous Drugs Act,

- (f) the expression " Collector " means the chief officer in charge of the revenue administration of a district for the time being and includes any officer specially authorised by the Local Government or the Financial Commissioner to exercise throughout the Province or in any specified area therein all or any of the powers of a Collector under these rules ;

- (g) the expression " Excise Officer " means and includes every officer invested with the powers of an Excise Officer under the Punjab Excise Act, 1914 ;

- (h) the expression " District Excise Officer " means the Assistant or Extra Assistant Commissioner appointed by name by the Collector to exercise certain of the functions of the Collector under the Punjab Excise Act in the Punjab Excise powers and appeal orders in virtue of the Punjab Government notification No. 5708-L. & S., dated 27th October 1932 ;

- (i) the expression " Tola " means a weight of 180 grains Troy ;

- (j) the expression " Seer " means a weight of 80 tolas ;

- (k) the expression " Import " means to import inter-provincially as defined in clause (j) of section 2 of the Dangerous Drugs Act, 1929

- (l) the expression " Export " means to export inter-provincially as defined in clause (h) of section 2 of the Dangerous Drugs Act, 1929.

212. All transactions in pure opium and poppy-heads on account of Government may be carried on without restrictions :

Provided that in the case of transit by post—

- (a) only the parcel post may be used.

THE PUNJAB OPIUM ORDERS.

(b) the parcel shall be accompanied by a declaration stating the name or designation of the consignee and consignor, the contents of the parcel in details and the indent number and date covering the transaction;

(c) the consignee shall show distinctly in his account books, the name or designation of the consignor and the quantity of drugs sent to him from time to time by post.

21·3. Save as provided in order 21·2 above the import, export, or transport of pure opium and poppy-heads into, from, or within the Punjab is permitted only by means other than that of the post.

B.—Possession of opium.

21·4. Any officer of Government may, as such, possess pure opium and poppy-heads and decoctions of poppy-heads which have come into his possession in the course of his official duties:

Provided that he shall dispose of such pure opium and poppy-heads and decoctions of poppy-heads in such manner as may be directed by his superior officer or required by the orders made or instructions given by Government in that behalf.

21·5. Any person may without a license at any one time have in his possession—

(a) poppy-heads in any quantity not exceeding two seers;

(b) the decoction of poppy-heads known as *post* in any quantity not exceeding one seer;

(c) pure opium in any quantity not exceeding two tolas.

21·6. A medical practitioner may possess pure opium in quantity not exceeding 8 ounces and poppy-heads in quantity not exceeding 5 seers for the purpose of the manufacture of medicinal opium.

21·7. A licensed druggist may possess such quantities of pure opium and poppy-heads for the manufacture of medicinal opium as are specified in his license under the Dangerous Drugs Act.

21·8. Subject to the conditions of his license a person licensed to cultivate poppy may possess any pure opium manufactured from poppy produced from his own cultivation under his license and any poppy-heads which are the produce of his cultivation.

21·9. Subject to the conditions of his license a person licensed to sell opium wholesale or retail may possess any quantity of pure opium and poppy-heads which has been either—

(a) purchased by him or under his authority from a person licensed—

(1) to cultivate poppy in the Punjab,

(2) to sell opium wholesale in the Punjab; or

PUNJAB EXCISE MANUAL.

(b) purchased by him or under his authority from the Government or, with the consent of the Collector, from any person other than a person specified in the preceding clause.

21-10. A person who has, in the manner hereinafter provided, obtained a pass for the import, export, or transport of pure opium and poppy-heads, may, subject to the conditions of such pass possess pure opium and poppy-heads in quantity not exceeding that specified in the pass.

C.—Transport of opium within the Punjab.

21-11. Pure opium and poppy-heads may be transported by any Government officer acting in regard to such transport in the performance of his official duties.

21-12. Except as provided in order 21-11 pure opium upon which duty at the prescribed rate has not been paid may be transported only within the limits of the Kulu Sub-Division of the Kangra district and the Kot Khai tahsil of the Simla district, and by the persons and in the circumstances specified below—

(a) by a licensed cultivator taking the produce of his fields to the nearest place prescribed for weighment ;

(b) by a licensed vendor under a transport pass requiring the opium to be produced for weighment at a place named in the pass.

21-13. Any person may, subject to order 21-12, transport pure opium or poppy-heads which he may possess without a license under order 21-5.

21-14. A medical practitioner or a druggist licensed under the Dangerous Drugs Act may transport pure opium and poppy-heads in quantity which he is permitted to possess under orders 21-6 and 21-7, respectively.

21-15. (1) A licensed cultivator of the poppy who has paid duty on the area cultivated, may transport the poppy-heads produced therefrom, from any one place situate within the limits of the tahsil in which he is licensed, to any other place situate within the same limits.

(2) A licensed cultivator whose cultivation is not subject to duty may without a pass transport the pure opium produced therefrom to the prescribed place of weighment.

21-16. Any person licensed to sell opium wholesale or retail may transport pure opium from the Kot Khai tahsil of Simla district or the Kulu or Spay tahils of Kangra district to any place in such districts of the Punjab as the Financial Commissioner shall notify from time to time under a pass granted in the manner hereinafter provided and subject to the terms and conditions of such pass when a transport duty at such rate per *seer* of opium transported, as may be fixed from time to time by the Punjab Government, has been paid in respect thereof and the treasury receipt for such duty has been delivered to the officer granting the transport pass.

THE PUNJAB OPIUM ORDERS.

21-17. Any person licensed to sell opium wholesale or retail may, subject to the restrictions contained in order 21-12 above and to the conditions of his license, transport pure opium or poppy-heads from any place in the Punjab other than those mentioned in order 21-16 in such quantity as he may require for the purpose of such license or the business carried on thereunder.

Provided that such pure opium or poppy-heads shall not be transported from any place within the limits of one district to any place within the limits of another district otherwise than under a pass obtained in the manner hereinafter provided and subject to the terms and conditions of such pass.

21-18. The transport pass required by orders 21-12 (b), 21-16 and 21-17 may be granted by the Collector or the District Excise Officer of the district from which the transport is to be made, or by any other Excise Officer who has been specially empowered by the Collector to grant such passes: provided that the applicant for the pass shall produce a permit from the Collector or the District Excise Officer of the district into which such transport is to be made, authorizing the grant of a pass for the purpose.

21-19. Every transport pass and permit, granted under these orders, shall be in such form and shall contain such particulars as the Financial Commissioner may from time to time prescribe.

21-20. Every transport pass granted under these orders shall be prepared in triplicate. One copy shall be delivered to the applicant, another copy shall be sent to the office to which the consignment is to be taken for examination and weighment on arrival at the district or tahsil of destination, and the remaining copy shall be placed on record in the office of issue.

21-21. Every permit authorizing an application for a transport pass shall be prepared in duplicate. One copy shall be delivered to the applicant and the other copy shall be placed on record in the office of issue.

21-22. The Collector or the District Excise Officer of any district through which a consignment of pure opium or poppy-heads may be passing under cover of a transport pass, may on due cause being shown by the consignor, consignee or person in charge of the consignment, extend the period for which such transport pass is to remain in force. Every extension of time so granted shall be endorsed upon the pass by the Collector or the District Excise Officer granting it, and every such endorsement shall be dated and signed by him.

21-23. Pure opium or poppy-heads transported under cover of a transport pass shall, on arrival within the limits of a tahsil or district in which its place of destination is situate, be taken for examination and weighment direct to the office designated in the transport pass in that behalf.

PUNJAB EXCISE MANUAL.

21-24. On arrival at such office the consignee or person in charge of the consignment shall deliver up his copy of the transport pass and all the pure opium or poppy-heads in his possession—

- (a) if the office be at the headquarters of a district to the Collector or the District Excise Officer or other officer deputed by the Collector to examine and weigh such consignment under transport ;
- (b) if the office be at the headquarters of a tahsil to the Tahsildar or other person deputed by the Tahsildar to examine and weigh such consignment.

D.—Import of opium.

21-25. Any person may import in his personal possession the quantity of pure opium or poppy-heads he is permitted to possess without a license under order 21-5.

21-26. The import of pure opium and poppy-heads is permitted by a Government servant acting in regard to such import in the performance of his official duties.

21-27. The import of opium from the Government Opium Factory at Ghazipur, is regulated by the Central Opium Rules, 1934, made by the Governor-General in Council, under section 5 of the Dangerous Drugs Act, II of 1930, and published in the Government of India Notification No. 1, dated 17th February 1934.

E.—Export of Opium.

21-28. Pure opium and poppy-heads may be exported by any officer of Government under the orders of Government.

21-29. Poppy-heads may be exported only from places outside the Kot Khair tahsil of Simla district or the Kulu Sub-Division of Kangra district.

21-30. Subject to the provisions of order 21-29 above, poppy-heads may be exported to the North-West Frontier Province or to Baluchistan or to the Province of Delhi by any person who has obtained a pass from the Collector of the district from which the consignment is despatched :

Provided that no pass for the export of poppy-heads shall be granted otherwise than on the production of a permit signed by the Collector of the district of destination.

21-31. (1) A copy of every export pass granted under order 21-30 shall be sent to the officer who issued the permit, authorizing application to be made for such export pass.

(2) Every export pass shall be in such form and shall contain such particulars as the Financial Commissioner may, from time to time, prescribe.

THE PUNJAB OPIUM ORDERS.

F.—Further general provisions regulating Transport, Import and Export of Opium.

21·32. Every consignment of pure opium or poppy-heads to be transported, imported or exported under these orders shall be properly packed, and firmly secured and sealed so that it cannot be opened and its contents tampered with or extracted without breakage of or damage to the seals or packing material.

21·33. Every Collector and every Excise Officer of the first or second class is authorized to detain, so long as may be necessary for the inspection of the same and to inspect any consignment of pure opium and poppy-heads in transit through his jurisdiction and to call for the production of the pass under which such opium is being transported, imported or exported.

21·34. If upon any inspection made under the powers conferred by order 21·33 any excess or deficiency between the quantity of pure opium or poppy-heads specified in the pass and the actual quantity contained in any parcel or package to which the pass relates is found to exist and the consignor, consignee or person in charge thereof cannot satisfactorily account for such excess or deficiency, the fact shall forthwith be reported to the Collector of the district in which such inspection is made, and pending the orders of such Collector the parcel or package in question shall be detained by the inspecting officer.

21·35. If when any pure opium or poppy-heads shall be weighed under the provisions of order 21·24 or in the course of inspection made under the provisions of orders 21·33 and 21·34, a deficiency between the quantity specified in the pass and the actual quantity contained in any parcel or package to which the pass relates is found to exist, such allowance on account of dryage shall be made in reduction of that deficiency as may from time to time be prescribed by the Financial Commissioner in that behalf.

21·36. Save when otherwise ordered by a Collector in the case of any particular consignment or consignments, the transport, import or export of pure opium exceeding 2 tolas in weight or poppy-heads exceeding 2 seers in weight by railway is permitted only in accordance with the following regulations :—

(a) The consignment shall be covered by a transport, import or export pass (as the case may be) issued in accordance with the provisions of these orders and under such subsidiary instructions as the Financial Commissioner may from time to time prescribe.

(b) Each package thereof shall, whether any person responsible therefor is travelling by rail along with the consignment or not, be handed over to the custody of the railway officials and by them be booked through from the railway station at which it is brought on to the railway,

PUNJAB EXCISE MANUAL.

to the railway station at which it is to be taken off the railway.

21-37. Any consignment of pure opium or poppy-heads which is in course of transit by rail but which is not covered by a pass or has not been booked through as provided by order 21-36 above, may be seized and detained by any railway, police or Excise officer.

G.—Sale of Opium.

21-38. Pure opium or poppy-heads may be sold by any Government officer on behalf of Government in accordance with such directions as the Financial Commissioner may, from time to time, issue in that behalf.

21-39. Pure opium and poppy-heads may be sold by a licensed cultivator in the following circumstances :—

- (a) A licensed cultivator whose cultivation is not subject to duty at acreage rate may sell the produce of his cultivation, in the form of pure opium manufactured by him from poppy grown by himself, to any one holding a license to sell opium wholesale in the Punjab or to any one holding a license to sell opium retail in such districts of the Punjab as the Financial Commissioner shall from time to time notify, or to Government.
- (b) A licensed cultivator whose cultivation is subject to duty at acreage rate may sell the produce of his cultivation in the form of poppy-heads to any one holding a license to sell opium wholesale or retail in the Punjab or to the Government.
- (c) In selling pure opium or poppy-heads as permitted by clauses (a) and (b) of this order, a licensed cultivator shall not sell less than two seers of opium nor less than two maunds of poppy-heads at any one time :

Provided that, if his whole or remaining stock of pure opium is less than two seers or if his whole or remaining stock of poppy-heads be less than two maunds, he may sell the whole or such remaining stock at one time.

- (d) Whenever a licensed cultivator sells any one of his standing crop of poppy or any of the produce of his cultivation in the form of poppy-heads or any pure opium manufactured by him from poppy grown by himself, he shall enter or cause to be entered in his cultivating license the particulars of such sale and such particulars shall include the nature and quantity of the produce sold, the date of sale and name, description and the residence of the purchaser.

THE PUNJAB OPIUM ORDERS.

21-43. Pure opium and poppy-heads may be sold by a person holding a license granted in accordance with these orders either for wholesale vend or retail vend:

Provided that pure opium or poppy heads shall not be sold in the same shop as hemp drugs.

21-41. Every license for the sale of opium by wholesale (hereinafter called a wholesale license) shall be granted subject to the provisions of orders 21-43, 21-45, 21-46, 21-47, 21-48, 21-49, 21-52 to 21-70, and shall be in such form and shall be subject, in addition to the conditions hereinafter prescribed, to such conditions consistent with the provisions of the Opium Act, 1878, and of these orders as the Financial Commissioner may from time to time prescribe:—

- (a) The license holder may sell pure opium and poppy-heads only. He shall neither keep any stock of, nor sell, either mixed with pure opium or poppy-heads, which he is authorized to sell or separately any chloral hydrate, butylchloral-hydrate or para-a dehyde.
- (b) The license holder shall not sell pure opium or poppy-heads other than such as he has himself purchased in the Punjab from some person duly authorized under these orders to sell the same to him.
- (c) The license holder shall not sell at one time pure opium in less quantity than one seer or poppy-heads in less quantity than five seers.
- (d) The license holder shall not sell pure opium to any person other than a person licensed to sell pure opium, wholesale or retail, in such districts of the Punjab as shall from time to time be notified by the Financial Commissioner or to a druggist licensed under the Dangerous Drugs Act or to a medical practitioner or to Government, and he shall not sell poppy-heads to any person other than a person licensed to sell poppy-heads wholesale or retail in the Punjab, or a person who has obtained in the manner in these orders provided in that behalf, a pass for the export of poppy-heads from the Punjab to North-West Frontier Province or to Baluchistan or to the province of Delhi or to a druggist licensed under the Dangerous Drugs Act or to a medical practitioner or to Government:

Provided that in a ...
 licensed un
 tititioner he
 such licens
 entitled to possess.

- (e) The license holder shall not boil before sale for any purpose whatever any pure opium which he is permitted to sell

PUNJAB EXCISE MANUAL.

under his license and such pure opium must be sold in an unboiled condition.

- (f) The license holder shall not hold directly or indirectly through an agent any license in an Indian State for the vend of spirit, fermented liquor or intoxicating drug as defined in the Excise Act, for the time being in force in the Punjab, or of opium as defined in the Opium Act for the time being in force in the Punjab, nor shall he act as the agent of any person holding such a license.
- (g) Whenever the licensee sells any pure opium to any person, he shall give the purchaser a certificate in such form as the Financial Commissioner may prescribe, and shall send a copy of the same to the Collector of the district into which the purchaser intends to take the opium he has purchased. He shall also enter up an abstract of each certificate granted by him in the counterfoil of his register of certificates of sales.
- (h) The licensee shall keep correct daily account of sales of pure opium and poppy-heads in such form as the Financial Commissioner may from time to time prescribe, and shall at the end of each month prepare and submit to the Collector a monthly abstract of his receipts and sales.
- (i) The licensee shall keep the stock of pure opium or poppy-heads which he is entitled to possess under his license at the vend premises mentioned in his license and not elsewhere.
- (j) The license holder shall at all times comply with each and all the provisions and requirements of the rules for the time being in force made under the Opium Act, 1878.
- (k) The licensee shall, on demand by any authorized Excise Officer, produce his license and his sale accounts for inspection by such officer.
- (l) The licensee shall have constantly fixed up at the entrance of his licensed premises a signboard bearing the following inscription in legible characters in the vernacular character of the country :—
(Name of the licensee).
Licensed to sell wholesale pure opium and poppy-heads.
- (m) The licensee shall not have directly or indirectly any interest in a shop for the wholesale or retail vend of hemp drugs in the same city, town, or village.
- (n) The licensee shall not allow any person to conduct sales in his behalf unless the name of such person has been previously submitted to the Collector for approval and endorsed by him on the license.

THE PUNJAB OPIUM ORDERS.

- (c) On the termination of the period for which the license is granted or on the license being cancelled by the Collector the licensee shall forthwith surrender the license to the Collector.

21-42. Every license for the sale of opium by retail (hereinafter called a retail license) shall be granted subject to the provisions of orders 21-44, 21-45, 21-46, 21-47, 21-48, 21-49, 21-52 to 21-70, and shall be in such form and shall be subject in addition to the conditions hereinafter following to such conditions consistent with the provisions of the Opium Act, 1875, and of these orders as the Financial Commissioner may from time to time prescribe:—

- (a) The licensee holder may sell pure opium and poppy-heads only. He shall neither keep any stock of, nor sell, either mixed with pure opium or poppy-heads, which he is authorized to sell, or separately, chloral hydrate, butyl-chloral hydrate or para-aldehyde.
- (b) The licensee holder shall not sell pure opium or poppy-head other than such as he has himself purchased in the Punjab from some person duly authorized under these orders to sell the same to him.
- (c) The licensee holder shall not sell to any one person at one time pure opium in greater quantity than two tolas or poppy-heads in greater quantity than two seers at a time.
- (d) The licensee holder shall not boil before sale for any purpose whatever any pure opium which he is permitted to sell under his license, and such pure opium must be sold in an unboiled state.
- (e) The licensee holder shall not hold directly or indirectly through an agent any license in an Indian State for the vend of spirit, fermented liquors or intoxicating drugs as defined in the Excise Act for the time being in force in the Punjab, or of opium as defined in the Opium Act for the time being in force in the Punjab, nor shall he act as the agent of any person holding such license.
- (f) The licensee holder shall keep correct daily accounts of sales of pure opium and poppy-heads in such form as the Financial Commissioner may from time to time prescribe, and shall at the end of each month prepare and submit to the Collector a monthly abstract of his receipts and sales.
- (g) The licensee holder shall not have directly or indirectly any interest in a shop for the retail vend of hemp drugs in the same city, town or village.

PUNJAB EXCISE MANUAL.

- (h) The licensee shall for the purpose of selling pure opium and poppy heads under the license maintain a shop at the place stated in his license, and nowhere else; nor shall he sell pure opium and poppy-heads under his license elsewhere than at such shop.
- (i) The licensee shall keep the stock of pure opium or poppy-heads or both, which he is entitled to possess under the license at the vend premises above described and not elsewhere, and as long as he holds the license he shall keep at the shop above-mentioned a supply of pure opium and poppy-heads for sale to the public. Subject to the above conditions of the license he shall sell pure opium and poppy-heads to any one offering to pay ready money for the same
- (j) The licensee shall sell pure opium at such rates as may, from time to time, be fixed by the Financial Commissioner, Punjab, and endorsed on the license.
- (k) The licensee shall not open his shop for purposes of sale before sunrise nor shall he keep it open after 8 o'clock in the evening or such later hour as the Collector may sanction.
- (l) The licensee shall not permit any pure opium or decoctions of poppy-heads to be consumed on the premises of his shop.
- (m) The licensee shall not sell pure opium or poppy-heads to any insane person or minor.
- (n) The licensee shall not receive any wearing apparel or other goods in barter for pure opium or poppy-heads.
- (o) The licensee shall not permit the resort to his shop of persons whom there is reason to believe to be habitual criminals; he shall prevent gaming and disorderly conduct therein, and he shall give information to the nearest magistrate or Police officer of the resort to his shop of any person suspected of having committed an offence or of habitually committing offences for which, under the Criminal Procedure Code, warrants would ordinarily issue.
- (p) The licensee shall have constantly fixed at the entrance of his shop a signboard bearing the following inscription in legible characters in the vernacular language of the country :—

(Name of vendor),

Licensed to retail pure opium and poppy-heads, and the retail rate of pure opium to be charged by the licensee as set forth in the license.

THE PUNJAB OPIUM ORDERS.

- (q) The licensee shall, on demand by any Excise Officer, produce the license and his sale account for inspection by such officer.
- (r) An inspection note-book with pages numbered consecutively will, on a licensee entering on his lease, be delivered to him for safe custody, and he shall hand it to any Excise Officer on a receipt being given therefor. Any punishment or warning incurred by the licensee without forfeiture or cancellation of his license will be recorded in this book.
- (s) The licensee shall comply with any rules made under the Opium Act, 1878 for the regulation of the transport, import, or sale of pure opium and poppy-heads.
- (t) The licensee shall not allow any person to conduct sales in his behalf unless the name of such person has been previously submitted to the Collector for approval and endorsed by him on the license.
- (u) On the termination of the period for which the license is granted, or on the license being cancelled by the Collector, the licensee shall forthwith surrender the license to the Collector.

21-43. (1) Licenses to sell opium wholesale in the Punjab may be granted by the Collector of the district in which the business under such license is to be carried on.

(2) Wholesale licenses may be granted for a period of one year only, and every such license shall determine on the expiry of the financial year in which it was granted.

(3) The fee for a wholesale license shall be Rs. 16 or such other sums not exceeding Rs. 50 as the Financial Commissioner may from time to time prescribe, and shall be payable before the license is granted.

21-44 (1) Licenses to sell opium by retail in the Punjab may be granted by the Collector of the district in which the business under such license is to be carried on.

(2) Subject to the general or special orders of the Financial Commissioner retail licenses may be granted in respect of such places in each district as the Collector shall determine.

(3) Retail licenses may be granted for a period of one year only, and every such license shall cease to operate and determine on the expiry of the financial year in which it was granted.

(4) For the purpose of fixing the fee payable for any retail license, or for all or any of such licenses to be held within the limits of any one district, or part of a district the Collector may either direct that such retail license or licenses be put up for sale by public auction or call for tenders for such license or licenses as he may think fit.

THE PUNJAB OPIUM ORDERS.

I.—General provisions applicable to all licenses, etc. under these orders.

21-50. Any officer empowered under any of these orders to grant a license, pass or permit thereunder may, in his discretion, either grant the license, pass or permit (as the case may be) applied for, or, by order in writing, refuse to grant such license, pass or permit.

21-51. A person whose application for any license, pass, or permit has been refused shall not be entitled to be informed of the reasons upon which such refusal is based.

21-52. Every license shall be granted to a certain licensee in respect of certain premises.

21-53. A license may only be granted to—

- (a) an individual ;
- (b) a body incorporated under the Indian Companies Act ;
- (c) a society registered under the Co-operative Society Act, II of 1912 ;
- (d) a partnership or firm.

21-54. A license may be transferred by the authority competent to grant it for the remainder of its currency to a new licensee.

21-55. When a license is granted to a company or society it must show the name of an individual as agent acting on behalf of the licensee who is amenable in full to the criminal courts in India. On the application of the company or society, the representative licensee may be changed by the authority competent to grant the license.

21-56. When a license is granted to a partnership or firm not incorporated under any Act, all the individuals comprising the partnership or firm should be specified on the license.

21-57. On the application in writing of all the original partners, a partner may at any time be added by the authority competent to grant the license, provided that he is otherwise eligible, in which case he shall be responsible for all obligations incurred or to be incurred under the license during the period of its currency as if it had originally been granted in his name.

21-58. On the application in writing of all the original partners, a partner may, at any time, be removed by the authority competent to grant the license.

21-59. A license granted to a partnership is determined by the dissolution of the partnership, subject to the liability of the partners, jointly and severally, for any loss caused to Government thereby and for the performance of all obligations to Government incurred by the partnership.

21-60. If one of the several holders of any license, pass, or permit die before or during the period of the currency of his license, such

PUNJAB EXCISE MANUAL.

license shall pass to the survivors, and if there be but one licensee, it shall forthwith determine :

Provided that the Collector may in his discretion continue any such license in force in favour of the legal representative of the deceased license holder.

21·61. Any license, permit or pass granted under these orders may, at any time be forthwith revoked, cancelled or suspended by the Collector—

- (a) if it is transferred or sublet by the holder thereof without the permission of the Collector ; or
- (b) if any duty or fee or instalment of duty or fee payable by the holder thereof be not duly paid ; or
- (c) in the event of a breach by the holder thereof or by his servants or any one acting with his express or implied permission of any of the terms or conditions of his license, pass, or permit or any rule from time to time in force under or any provisions of the Opium Act, 1878 ; or
- (d) if the holder thereof is convicted of any offence punishable under this Act or any other law for the time being in force relating to revenue or of any cognisable and non-bailable offence or any offence punishable under the Dangerous Drugs Act or under the Merchandise Marks Act, 1889, or of any offence punishable under sections 482 to 489 (both inclusive) of the Indian Penal Code ; or
- (e) if the holder thereof is punished for any offence referred to in clause (8) of section 167 of the Sea Customs Act, 1878 ; or
- (f) if the license holder becomes physically or mentally or otherwise incapable for any period exceeding one month of personally carrying on his business under his license ; or
- (g) if the license holder be declared insolvent ; or
- (h) if any other license held under these orders in the Punjab is cancelled for any of the reasons abovementioned, or if any license held by him in the Punjab under the Punjab Excise Act is cancelled under sub-clauses (a) to (e) of section 36 of that Act ;
- (i) if the licensee fail to fulfil the requirements of order 21·18 of these orders.

21·62. When any license has been cancelled under order 21·61 the Collector may renew it for the remainder of the period on the tender of such additional license fee as he may see fit to accept.

THE PUNJAB OPIUM ORDERS.

21-63. In the case of cancellation or suspension of a license, pass, or permit under order 21-61 the fee payable for the balance of the period for which any license would have been current but for such cancellation or suspension shall remain recoverable from the ex-licensor.

21-64. If the holder of a license, pass, or permit under these orders makes default in complying with any conditions imposed upon him by such license, the Collector may take the grant under management at the risk of the person who has so defaulted or may re-sell it and any deficiency in price and all expenses of such re-sale shall be recoverable from the ex-licensor.

21-65. In the case of cancellation or suspension of a license, pass, or permit under order 21-61, the licensee shall not be entitled to demand, recover, or receive any payment or compensation whatsoever or any refund of duty or fee or instalment of duty or fee, already paid by him or any remission of any sum due from him to Government, in respect of the cancellation or suspension of such license.

21-66. The Collector may withdraw a license, pass, or permit for any cause not given in order 21-61, provided that he shall remit a sum equal to the amount of the fee for fifteen days, and shall either give fifteen days' previous notice of his intention to cancel the license, or shall, in addition to remitting the sum aforesaid, make such compensation for default of notice as the Commissioner may direct. When a license, permit, or pass is withdrawn under this order any fee paid in advance or deposit made by the licensee in respect thereof shall be refunded to him after deducting the amount (if any) due to Government.

21-67. The cancellation, suspension or other determination of any license, pass or permit granted to any person under any power conferred by these orders, shall not operate as a bar to, or otherwise in any way affect, any proceedings which may lawfully be taken against such person in respect of anything done, under, or arising out of or connected with anything done under such license, pass or permit, nor shall such revocation, cancellation, or other determination relieve such person of any liability or penalty incurred by him under any provision of Opium Act, 1878, or other law for the time being in force regulating the possession, transport, import and export of opium or any of these matters or the rules made under that Act or such law.

21-68. (1) No license, permit, or pass granted under the Act shall be deemed to be invalid by reason merely of any technical defect, irregularity or omission in the license or in any proceedings taken prior to the grant thereof.

(2) The decision of the Financial Commissioner as to what is a technical defect, irregularity, or omission shall be final.

21-69. No person to whom a license, permit or pass may have been granted shall be entitled to claim any renewal thereof, and no claim shall lie for damages or otherwise in consequence of any

PUNJAB EXCISE MANUAL.

refusal to renew a license, permit or pass on the expiry of the period for which it remains in force.

21-70. In any case in which a license held by more than one person may be cancelled under these orders the Collector may instead of cancelling the license remove the name of any one of the licensees.

J.—Appeal and revision.

21-71. An appeal shall lie from an original or appellate order of an Excise officer as follows, namely,—

- (a) to the Collector when the order is made by an Excise officer below the rank of Collector ;
- (b) to the Commissioner when the order is made by a Collector ;
- (c) to the Financial Commissioner when the order is made by a Commissioner ;

provided that—

- (i) when an original order is confirmed on first appeal, a further appeal shall not lie ;
- (ii) when any such order is modified or reversed by the Collector on appeal, the order made by the Commissioner on further appeal, if any, shall be final.

21-72. Every memorandum of appeal must be presented within one month from the date of the order appealed against.

21-73. Every memorandum of appeal shall be accompanied by the order appealed against, in original, or by an authenticated copy of such order unless the omission to produce such order or copy is explained to the satisfaction of the appellate authority. The time spent in obtaining an authenticated copy of such order, shall be excluded from the period of limitation prescribed under order 21-72 above.

21-74. (1) The Financial Commissioner, a Commissioner or a Collector may review and on so reviewing modify, reverse, or confirm any order passed by himself or any of his predecessor in office under these rules, provided that —

- (a) an application for review of an order shall not be entertained unless it is made within thirty days from the passing of the order, or unless the applicant satisfies the officer that he had sufficient cause for not making the application within that period ;
- (b) an order shall not be modified or reversed unless reasonable notice has been given to the parties affected thereby to appear and be heard in support of the order ;

THE PUNJAB OPIUM ORDERS.

-
- (c) an order against which an appeal has been preferred shall not be reviewed :

Provided also that no license, pass, or permit shall be cancelled by way of review of the order granting it.

- (2) An appeal shall not lie from an order refusing to review or confirming on review a previous order.

2175. The Financial Commissioner, a Commissioner or a Collector may call for the record of any case under these orders pending before or disposed of by any officer subordinate to him and pass such order in conformity with these orders as he thinks fit. An order shall not be modified or reversed unless reasonable notice has been given to the parties affected thereby to appear and be heard in support of the order.

CHAPTER 22.

THE PUNJAB OPIUM CONFISCATION AND REWARDS ORDERS.

221 All things in regard to which an order is passed under the provisions of the Opium Act, 1878, that they are confiscated shall be delivered to the Collector of the district in which such order is passed.

222 All confiscated opium shall be destroyed under the orders of the Collector in the presence of the District Excise Officer.

REWARDS.

223 Rewards for information regarding offences under the Opium Act or rules thereunder may be granted subject to the following provisions :—

- (i) The Collector may grant on his own authority rewards not exceeding two hundred rupees in any one case.
- (ii) The Commissioner may sanction rewards not exceeding one thousand rupees in any one case.
- (iii) If rewards exceeding one thousand rupees in any one case are proposed, the sanction of the Financial Commissioner must be obtained through the Commissioner.
- (iv) If a reward is proposed for any official of the status higher than a Naib-Tahsildar or Sub-Inspector of Police or Excise, the previous sanction of the Financial Commissioner shall be obtained and no reward for a Government servant exceeding in any one case one thousand rupees shall be granted, except after consultation with the Finance Department.

224 Any reward payable to an informer may be disbursed upon the receipt of the Collector without requiring attendance of the actual payee or a receipt from him.

The Punjab Opium Confiscation and Rewards Orders were published in Punjab Government Notification No. 1576-E. & S., dated 18th March 1934, in exercise of the powers conferred by section 13 of the Opium Act, I of 1878, as amended by the Devolution Act, 89 of 1920.

CHAPTER 23.

THE PUNJAB OPIUM LICENSE, PERMIT AND PASS RULES.

231. The transport pass for the transport of pure opium on which the prescribed duty has not been paid in Kulu and Kot Khari by a licensed vendor to the place of shipment (order 21-12 (b)) shall be in form O-1.

232. In the case of pure opium which is to be transported and of poppy-heads which are to be transported or exported, a transport or export pass will be given in form O-2.

233. The permit authorising the grant of a transport pass, referred to in order 21-18, shall be in form O-3.

234. The licenses for the wholesale and retail vend of opium referred to in orders 21-40, 21-41 and 21-42 shall be in forms O-4 and O-7.

235. The wholesale and retail vend registers shall be in forms O-5 and O-8, and the wholesale vend certificate shall be in form O-6

The Punjab Opium License, Permit and Pass Rules were published in Financial Commissioners' Notification No. 1571-E. & S., dated 13th March 1934, in exercise of the powers vested in him by orders 19, 31, 41 and 42 of Punjab Government Notification No. 1573-E. & S., dated 13th March 1934.

CHAPTER 24.

THE PUNJAB OPIUM AUCTION AND MISCELLANEOUS RULES.

FINANCIAL COMMISSIONER'S NOTIFICATION.

The 13th March 1934.

24.1. No. 1575-E. & S.—In exercise of the powers vested in him by order 44 (5) of the Punjab Opium Orders issued under section 5 of the Opium Act, I of 1878, in Punjab Government notification No. 1573 E. & S. dated 13th March 1934, the Financial Commissioner of the Punjab is pleased to direct that rule No. 38 for the conduct of auctions of retail liquor licenses issued in the Punjab Liquor License Rules prescribed in Financial Commissioners' notification No. 5556-E. & S., dated 21st October 1932, shall apply *mutatis mutandis* to the disposal of retail opium licenses.

24.2. No. 1578-E. & S.—In exercise of the powers vested in him by orders 16, 39 and 41 of the Punjab Opium Orders as published in Punjab Government notification No. 1573-E. & S., dated 13th March 1934, the Financial Commissioner is pleased to prescribe that opium produced in the Kot Khair tahsil of the Simla district or the Kulu or Seraj tahsils of the Kangra district shall be sold in the districts of Kangra, Hoshiarpur, Jullundur, Ferozepore and Amritsar and nowhere else.

CHAPTER 25.

THE PUNJAB OPIUM SMOKING CONFISCATION ORDERS.

25·1 Anything confiscated under the provisions of the Punjab Opium Smoking Act, 1924, shall be delivered to the Collector of the district in which the order of confiscation was passed.

25·2 If the thing confiscated be opium, as defined in the Act, it shall be destroyed under the orders of the Collector.

25·3 If the thing confiscated be not opium as defined in the Act, it shall be sold and the proceeds credited to Government in the Government Treasury, provided that, if the thing be of a value estimated to be less than one rupee, it shall be destroyed under the orders of the Collector.

Punjab Government notification No. 22418, dated 13th October 1924, under section 18 of the Punjab Opium Smoking Act, 1923.

CHAPTER 26.

THE PUNJAB MANUFACTURE AND POSSESSION OF PREPARED OPIUM ORDERS

26-1 Subject to the limitations as to quantity prescribed in order 26-2 below, relating to the possession of prepared opium, any person may manufacture prepared opium for his own use, but not for any other purpose :

Provided that such manufacture is from opium lawfully possessed for his own consumption.

26-2 Any person may at any one time have in his possession prepared opium in any quantity not exceeding half a tola :

Provided that the said prepared opium shall have been manufactured from opium lawfully possessed for his own private consumption.

The Punjab manufacture and possession of prepared Opium Orders were notified under Punjab Government, notification No. 6407-E. & S., dated 16th December 1933, in exercise of the powers conferred by section 4, sub-section (2), of the Dangerous Drugs Act (II of 1930) as amended by the Dangerous Drugs (Amendment) Act, 1939.

CHAPTER 27.

THE PUNJAB MANUFACTURED DRUGS RULES.

(A) DEFINITIONS.

27.1 In these rules unless there is anything repugnant in the subject or context

(1) The expression "Punjab" means the territories for the time being administered by the Governor of the Punjab in Council

(2) The expression "Licensed druggist" means a person licensed to dispense or to keep a shop for the sale of medicinal hemp or medicinal opium intended for use as medicine and for the manufacture of medicinal opium.

(3) The expression "Licensed chemist" means a person who has obtained a license for the possession, compounding and sale of coca derivatives and opium alkaloidal derivatives.

(4) The expression "opium alkaloidal derivatives" means—

(i) morphine, that is, the principal alkaloid of opium having the chemical formula $C_{17}H_{19}NO_3$ and its salts

(ii) diacetylmorphine, that is, the alkaloid, also known as diamorphine or heroin, having the chemical formula $C_{21}H_{23}NO$ and its salts.

(iii) all preparations, official and non-official, containing more than 0.2 per cent. of morphine or containing any diacetylmorphine.

(5) The expression "Medical practitioner" means—

(i) any person registered as a medical practitioner under the Medical Act, 1858, and any Act of Parliament amending the same or under any law for the registration of medical practitioners for the time being in force in any part of British India, or

(ii) any person registered as a dentist under the Dentists Act, 1878, and any act of Parliament amending the same, or who holds a license to practise dentistry granted by a State Board in the United States of America, or

The Punjab Manufactured Drugs Rules, were notified under Government notification No. 6400-E. & S., dated 30th November 1931, under section 8 (2) of the Dangerous Drugs Act, 11 of 1930.

PUNJAB EXCISE MANUAL.

Act, or under any law for the registration of medical practitioners or dentists for the time being in force in any part of British India and approved by the Collector for the purposes of these rules or of corresponding rules for the time being in force in any part of British India.

- (iv) any other person engaged in scientific, medical or veterinary practice and approved by the Financial Commissioner for the purpose of these rules or of corresponding rules for the time being in force in any part of British India.

Provided that the Financial Commissioner may declare any "medical practitioner" to be deprived of the privilege of a medical practitioner by reason of unprofessional conduct, in respect of the import, export, transport, use or prescription of the manufactured drugs other than prepared opium or by reason of conviction of an offence under the Excise or Opium Acts or the Dangerous Drugs Act, 1930.

- (6) The expression "prescription" means a prescription given by a "medical practitioner" for the supply of coca derivatives or opium alkaloidal derivatives to a patient.
- (7) The expression "to import" means to import inter-provincially as defined in sub-section (j) of section 2 of the Dangerous Drugs Act, 1930.
- (8) The expression "to export" means to export inter-provincially as defined in sub-section (l) of section 2 of the Dangerous Drugs Act, 1930.
- (9) The expression "Civil Surgeon" means the Civil Surgeon or other principal medical officer of a district.
- (10) The expression "Collector" means the chief officer in charge of the district for the time being by the Local Government to exercise throughout the Province or in any specified area therein all or any of the powers of a Collector under these rules.
- (11) The expression "Excise Officer" means and includes every officer invested with the powers of an Excise Officer under the Punjab Excise Act, 1914.

THE PUNJAB MANUFACTURED DRUGS RULES.

- (12) The expression "District Excise Officer" means the Assistant or Extra Assistant Commissioner appointed by name by the Collector to exercise certain of the functions of the Collector under the Punjab Excise Act, 1914.
- (13) The expression "Financial Commissioner" shall, when there are more Financial Commissioners than one, be construed as meaning one or more of the Financial Commissioners.
- (14) The expression "Local Government" means the Government of the Punjab.
- (15) The expression "Province" means the territories for the time being administered by the Governor of the Punjab in Council.
- (16) The expression "The Act" means the Dangerous Drugs Act, 1930.

(B) MANUFACTURE.

27·2 (1) Medicinal opium and preparations of morphine, diacetylmorphine and cocaine may be manufactured by a medical practitioner from material which he is lawfully entitled to possess and which is required for use in the exercise of his profession.

(2) A licensed druggist may, subject to the conditions of his license, manufacture medicinal opium from material which he is lawfully entitled to possess.

(3) A licensed chemist may, subject to the conditions of his license, manufacture preparations of morphine, diacetylmorphine and cocaine from material which he is lawfully entitled to possess.

(C) POSSESSION.

27·3 Any person may possess such quantity of medicinal hemp or medicinal opium which may be sold to him by a licensed druggist for medicinal purposes. He may possess such quantities of opium alkaloidal derivatives or of coca derivatives as has been at one time dispensed and sold for his use in accordance with the provisions of rule 27·19 or of corresponding rules for the time being in force in any part of British India.

27·4 A medical practitioner may possess the following quantities of manufactured drugs other than prepared opium for use in his practice and not for sale:—

(1) Medicinal hemp	..	..	.. 10 ounces
(2) Medicinal opium	..	..	.. 10 "
(3) Opium alkaloidal derivatives (excluding prepared opium)	..	..	.. 240 grains.
(4) Coca derivatives	..	..	.. 240 "

PUNJAB EXCISE MANUAL.

Provided that the Collector may by special order authorise any such practitioner to possess as aforesaid any larger quantity.

Explanatory Note—(a) The term "use in his practice" covers only the actual direct administration of the drugs in injections, surgical operations or other emergent cases by or in the presence of medical practitioner.

(b) All other issues of the drugs by a medical practitioner from his dispensary will amount to sale.

27-5 A medical practitioner in managing or supervising charge of a hospital or dispensary authorised in this behalf by the Collector by an order made under rule 27-21 may possess any such quantity of manufactured drugs other than prepared opium as may be specified in such order.

27-6 A licensed druggist may possess such quantity of medicinal hemp and medicinal opium as may be specified in his license. He may also possess such quantity of pure opium as is specified in the license for the manufacture of medicinal opium.

27-7 A licensed chemist may possess such quantity of opium alkaloidal derivatives (excluding prepared opium) and coca derivatives as may be specified in his license.

27-8 A person to whom a pass has been granted under these rules for the import, export or transport of manufactured drugs other than prepared opium may possess such quantity thereof in such manner as may be specified in the pass.

(D) IMPORT, EXPORT AND TRANSPORT.

27-9 The import, export, transport, possession and sale of coca leaves is prohibited in the Punjab.

27-10 Any person, may import and transport such quantities of manufactured drugs other than prepared opium as he may lawfully possess under rule 27-3.

27-11 A medical practitioner may import and transport such quantities of manufactured drugs, other than prepared opium, as he may lawfully possess under rule 27-4, save that no medical practitioner may import coca derivatives from outside the Province.

27-12 A medical practitioner in managing or supervising charge of a hospital or dispensary, as authorised in this behalf by the Collector by an order made under rule 27-21, may import and transport such quantities of manufactured drugs other than prepared opium in such a manner as may be specified in the said order on an indent countersigned by the Chief Medical Officer of the Province or a Civil Surgeon.

27-13 A person to whom a pass has been granted under these rules for the import, export or transport of manufactured drugs, other than prepared opium, may import, export or transport such quantities of the drugs in such manner as may be specified in the pass.

THE PUNJAB MANUFACTURED DRUGS RULES.

27-14 (a) Subject to the provisions of rule 27-25 a licensed druggist may import, export or transport medicinal hemp or medicinal opium.

(b) Subject to the provisions of rules 27-26, 27-27 and 27-28 a licensed chemist may import, export or transport opium alkaloidal derivatives (excluding prepared opium) or coca derivatives, provided that in the case of export, a permit has been granted to him under the rules for the time being in force in any part of British India outside the Punjab by the Collector or other authority duly appointed in this behalf.

Explanation. An order for opium alkaloidal derivatives or coca derivatives countersigned by the Chief Medical Officer of the province or a Civil Surgeon or a Superintendent of the Civil Veterinary Department in a province shall for the purpose of the rule be deemed to be a permit and shall not require further countersignature.

27-15 A person authorised in this behalf by the Financial Commissioner by a special order made under rule 27-23 may export such a quantity of manufactured drugs, other than prepared opium, in such manner as may be specified in that order.

27-16 Every person importing, exporting or transporting manufactured drugs other than prepared opium shall comply with such general or special directions as may be given by the Financial Commissioner.

27-17 Nothing in these rules shall be deemed to permit—

(1) the import of manufactured drugs other than prepared opium

(a) from any part of British India outside the Province unless the rules for the time being in force in such part relating to the export of such drugs have been complied with, and

(b) unless the duty leviable at the place of importation under the Indian Tariff Act or any other enactment for the time being in force has been paid and a valid pass has been obtained from the Customs or Excise authorities there.

(2) The import, export or transport of manufactured drugs, by means of post.

(E) SALE.

27-18 (a) A licensed druggist may, subject to the conditions of his license, sell medicinal hemp or medicinal opium for medicinal purposes only.

(b) The Collector shall in respect of each license fix and shall record in the license the maximum quantity of medicinal hemp or medicinal opium which the licensee may possess at any one time for the purpose of vend or the manufacture of medicinal opium :

PUNJAB EXCISE MANUAL.

Provided that he shall not fix less than the following quantities :—

(a) Medicinal hemp	..	.. 16 ozs.
(b) Tincture of opium	..	.. 1 Imperial pint.
(c) Extract of opium	..	.. 2 ozs.
(d) Wine of opium	..	.. $\frac{1}{4}$ Imperial pint.
(e) Liquid extract of opium	..	.. $\frac{1}{4}$ " "
(f) Liniment of opium	..	.. 3 Imperial pints.
(g) Confection of opium	..	.. 1 oz.
(h) Compounded opium powder	..	.. 4 ozs.

Note—A medical practitioner who desires to distribute and sell medicinal hemp or medicinal opium (see explanatory notes (a) and (b) to rule 27-4) must take out a license under this rule

27-19 (a) A licensed chemist may, subject to the conditions of his license, sell opium alkaloidal derivatives or coca derivatives to—

- (i) a medical practitioner
- (ii) a licensed chemist, licensed under these rules or under the rules for the time being in force in any part of British India outside the Province.
- (iii) any person authorised under rule 27-21 of these rules or any other corresponding rule for the time being in force as aforesaid
- (iv) any person on a prescription subject to the following conditions, namely :—

- (i) he shall sell the opium alkaloidal derivatives or coca derivatives in such quantity and for the use of such a person only as may be specified in the prescription.
- (ii) if the prescription does not bear a superscription by a medical practitioner stating that it is to be repeated and at what interval of time it is to be repeated, and how many times it is to be repeated, he shall sell the opium alkaloidal derivatives or coca derivatives once only on such a prescription and shall retain the prescription provided that he shall first warn the person presenting the prescription that unless it bears such a superscription, as aforesaid, it shall be retained.
- (iii) if the prescription bears a superscription as aforesaid he shall enter in the prescription the date of sale and shall sign or seal the prescription ; provided that if it appears that opium alka-

THE PUNJAB MANUFACTURED DRUGS RULES.

loidal derivatives or coca derivatives have already been sold on the prescription 6 times or such a number of times as the prescription is required to be repeated, or that the interval specified in the prescription has not elapsed since the prescription was last dispensed, he shall not sell the morphia drugs or coca derivatives on such prescription unless it has further been superscribed by the medical practitioner.

(iv) any other condition that may be prescribed in his licence.

(v) the licensee shall maintain a written record of every such sale in such manner as the Financial Commissioner may direct.

(b) The Collector shall in respect of each such license fix and record in the license the maximum quantity of opium alkaloidal derivatives or coca derivatives which the licensee may possess at any one time for the purpose of vend as well as for the manufacture of preparations of morphia, diacetylmorphine and cocaine.

Note—A medical practitioner who desires to distribute and sell opium alkaloidal derivatives or coca derivatives (see explanatory notes (a) and (b) to rule 27-1) must take out a license under this rule.

(F) APPROVAL, AUTHORIZATION, LICENSES, PASSES AND PERMITS.

27-20 (a) The Financial Commissioner may approve for the purpose of rule 27-1 (5) (iv) of these rules, any person engaged in medical or veterinary practice.

(b) The Collector may in the like manner approve any person possessed of qualifications specified in rule 27-1 (5) (iv).

27-21 The Collector may with the previous sanction of the Financial Commissioner by general or special order authorise a medical practitioner in managing or supervising charge of a hospital or dispensary to possess, import and transport such quantities of manufactured drugs, other than prepared opium, in such manner as may be specified in that order.

27-22 The Collector or District Excise Officer empowered in this behalf by the Collector may grant to a medical practitioner a permit in form D D 2 for the import of medicinal hemp and medicinal opium. The Financial Commissioner, or such other officer as the Local Government may empower in his behalf, may grant to a medical practitioner a permit in Form D. D. 2 for the import of opium alkaloidal derivatives.

27-23 The Financial Commissioner may by special order authorise any person to export any quantity of manufactured drugs other than prepared opium.

PUNJAB EXCISE MANUAL.

27-24 (a) An officer empowered in this behalf by the Financial Commissioner may grant to any person a druggist's license in Form D. D. 5 permitting him to manufacture medicinal opium from material which he is lawfully entitled to possess, and, subject to the provisions of rule 27-18, to sell medicinal hemp and medicinal opium.

(b) An officer empowered in this behalf by the Financial Commissioner may grant to any person a chemist's license in the Form D. D. 6 permitting him to manufacture preparations of morphine, diacetylmorphine and cocaine from material which he is lawfully entitled to possess and subject to the provision of rule 27-19 to sell opium alkaloidal derivatives or coca derivatives:

Provided that except with the special sanction of the Financial Commissioner such a license shall not authorise such a chemist to possess a greater quantity than 4 ounces of opium alkaloidal derivatives or 4 ounces of coca derivatives.

27-25 The Collector, or the District Excise Officer empowered in this behalf by the Collector may grant to a licensed druggist a permit in the Form D. D. 2 for the import of medicinal hemp and medicinal opium and a pass in the Form D. D. 3 or the form D. D. 4 for the export and transport of medicinal hemp and medicinal opium, not exceeding the quantity which such a licensed druggist is entitled to possess.

Provided that export passes shall not be granted except on the production of a permit signed by the Collector of the district of destination.

27-26 The Financial Commissioner, or such other officer as the Local Government may empower in this behalf, may grant to any licensed chemist a permit in the form D. D. 2 for the import of opium alkaloidal derivatives or coca derivatives, not exceeding the quantity which such a licensed chemist is entitled to possess.

27-27 The Financial Commissioner, or such other officer as the Local Government may empower in this behalf, may grant to a licensed chemist a pass in the Form D.D. 3 for the export of opium alkaloidal derivatives or coca derivatives, provided that a permit has been granted to him under the rules for the time being in force in any part of British India outside the Punjab, by the Collector or other authority duly appointed in this behalf.

Explanation—An indent for opium alkaloidal derivatives or coca derivatives as intersigned by the Chief Medical Officer of the Province or a Civil Surgeon or a Superintendent of a Civil Veterinary Department, in a province shall for the purpose of this rule be deemed to be a permit and shall not require further countersignature.

27-28 The Collector of the district of issue may grant to a licensed chemist a pass in Form D. D. 4 for the transport of opium alkaloidal derivatives or coca derivatives not exceeding the quantity which such chemist may lawfully possess.

THE PUNJAB MANUFACTURED DRUGS RULES.

27-29 Subject to the provisions of the Dangerous Drugs Act and of these rules, every license, permit or pass issued under these rules shall be in such a form, and shall contain such particulars, and shall be granted by such an officer on payment of such a fee, for such a period and subject to such conditions as the Financial Commissioner may direct.

27-30 (1) Any officer empowered under any of these rules to grant a license, permit or pass thereunder, may in his discretion either grant the license, permit or pass (as the case may be) applied for, or by an order in writing refuse to grant such a license, permit or pass.

(2) A person whose application for any license, permit or pass has been refused shall not be entitled to be informed of the reasons upon which such refusal is based.

27-31 (1) Every license granted under these rules shall be held to have been granted personally to the licensee named therein, and shall not be transferable.

(2) If any license-holder dies before or during the currency of his license, his license shall forthwith determine.

Provided that the Collector may in his discretion continue any such license in force in favour of the legal representative of the deceased license-holder.

27-32 (1) Subject to any directions that the Financial Commissioner may give in this behalf, the officer who has granted a license, permit or pass, or has by order approved or authorised any person under these rules, may cancel or suspend such license, permit or pass or such order—

(i) if such a person has—

(a) failed to pay any duty or fee payable by him,

(b) by himself or by his servant or any person acting on his behalf committed any breach of the conditions of such license, permit or pass or of the orders issued under these rules,

(c) been convicted of any offence under the Dangerous Drugs Act or the Opium Act or under the law for the time being in force relating to excise revenue, or of any offence under the Indian Penal Code—

(ii) if it is a condition of such license or order that it may be cancelled or suspended, at the will of such an officer,

(iii) in any other case, after giving to such a person 15 days' notice,

and shall cancel license, permit or pass or order within 15 days on receiving from such person notice that he desires to surrender the same.

CHAPTER 28.

THE PUNJAB MANUFACTURED DRUGS DIRECTIONS.

28-1 All applications for permits to import manufactured drugs, other than prepared opium, shall be in form D. D.-1.

28-2 Any medical practitioner who desires to import opium alkaloidal derivatives or any licensed chemist who desires to import opium alkaloidal derivatives or coca derivatives shall send his application in the form D. D.-1, through the Collector to the Financial Commissioner, for the grant of a permit in the form D. D.-2

28-3 Permits for the import of manufactured drugs, other than prepared opium, shall be granted in the form D. D.-2 and shall be granted by the following :—

(a) in the case of medicinal opium or medicinal hemp, by the Collector or District Excise Officer empowered in this behalf by the Collector,

(b) in the case of opium alkaloidal derivatives or coca derivatives by the Financial Commissioner.

28-4 Passes for the export and transport of manufactured drugs, other than prepared opium, shall be granted in forms D. D.-3 and D. D.-4, respectively, and shall be granted by the following :—

(a) in the case of medicinal opium or medicinal hemp, by the Collector, or by the District Excise Officer, if the latter is specially empowered in this behalf by the Collector in writing.

(b) in the case of opium alkaloidal derivatives or coca derivatives, the export pass, by the Financial Commissioner and the transport pass, by the Collector of the district of issue

28-5 A pass shall remain in force only for the period specified therein.

28-6 Collectors are empowered to grant licenses to druggists and to chemists in the forms D. D. 5 and D. D.-6, respectively, for the possession and sale of dangerous drugs other than prepared opium.

28-7 Every license in form D. D.-5 shall be subject to the following conditions :—

(a) The licensee shall be bound by the provisions of the Dangerous Drugs Act, II of 1930, and any general or special rules prescribed, or which may from time to time be prescribed thereunder.

The Punjab manufactured drugs directions were notified under Financial Commissioner's notification No 6401-E. & S, dated 30th November 1932, under rules 16, 22, 24, 29 and 33 of the Punjab Manufactured Drugs Rules, 1932.

PUNJAB EXCISE MANUAL.

(b) The licensee shall be responsible for the acts and omissions of every person employed by him in carrying on his business and of all his servants, as if the said acts and omissions were his own.

(c) The licensee is authorised to sell the following drugs for medicinal purposes only to any adult person—

(1) medicinal hemp.

(2) medicinal opium.

(3) preparations containing medicinal hemp or medicinal opium.

(d) The licensee shall not have in his possession any medicinal hemp, medicinal opium or pure opium in quantities in excess of those stated in his license, and keep the same in any place except in the premises described in the license.

(e) The licensee shall procure his supplies either from a licensed vendor in the Punjab or by importation from a licensed vendor in some other province in British India, after obtaining from the Collector an import permit in form D. D.-2.

(f) The licensee is authorised to manufacture medicinal opium and to compound any preparation containing medicinal hemp or medicinal opium from the materials which he is lawfully entitled to possess.

(g) The licensee shall maintain correct accounts of all transactions. Such accounts shall show, in respect of each receipt, the source of supply and the quantity received, and, in respect of issue, the quantity issued each day. He shall file, in support of his accounts of receipts, the actual customs receipts for duty paid, or the invoices of supplies obtained otherwise than by import by sea. Such accounts and documents shall be preserved for not less than two years from the date of the last entry in the accounts, and should be signed by any excise officer who inspects the licensed premises.

(h) Any package or bottle containing drugs shall before sale be marked with the quantity of the drugs in the package or bottle.

(i) A preparation, admixture, extract or other substance containing drugs shall be sold only in a package or bottle plainly marked—

(1) in the case of a powder, solution or ointment, with the total quantity thereof in the package or bottle, and the percentage of the drugs in the powder, solution or ointment;

(2) in the case of tablets or other articles, with the quantity of drugs in each article, and the number of articles in the package or bottle.

(j) All stocks of the pure opium, medicinal hemp and medicinal opium and all accounts and records of transactions under the license shall be open to inspection by any officer of the Excise Department not lower in rank than a Sub-Inspector of second grade.

THE PUNJAB MANUFACTURED DRUGS DIRECTIONS.

(k) The licensee shall on requisition by the Collector or by any officer duly authorised by the Collector deliver up his license for amendment or for the issue of a fresh license.

(l) The licensee shall on the first day of every quarter submit correct quarterly statement showing the quantity of pure opium, medicinal hemp and medicinal opium received by him during the quarter, the quantity sold by him and the quantity remaining in his possession.

(m) If on the expiry or cancellation of the license, any stocks of pure opium, medicinal hemp or medicinal opium remain in the possession of the licensee, he shall at once surrender these stocks to the Collector. If any portion of these stocks is declared by the Civil Surgeon to be unfit for human consumption, the Collector shall forthwith cause that portion to be destroyed, and the licensee shall not be entitled to claim any compensation for loss resulting from the destruction of such a portion of the drugs.

(n) If any portion of the drugs is fit for human consumption, the Collector shall make over such pure opium, medicinal hemp or medicinal opium in any quantity not exceeding that which the transferee is likely to sell within two months, to the incoming licensed vendor, who is taking the place of the previous licensee, if the latter has surrendered these to the Collector or to any other licensed vendor of the district.

(o) The licensee shall be bound to accept from the Collector any portion of pure opium, medicinal hemp and medicinal opium, which in the opinion of the Collector does not amount to more than two months' supply, at such a price as shall be determined by the Collector. This price shall be paid to the previous licensee, if he has surrendered the drugs in question to the Collector.

23·8 Every license in form D D.-6 shall be subject to the following conditions:—

(a) The licensee shall be bound by the provisions of the Dangerous Drugs Act, II of 1930, and any general or special rules prescribed, or which may from time to time be prescribed thereunder.

(b) The licensee shall be responsible for the acts and omissions of every person employed by him in carrying on his business and of all his servants, as if the said acts and omissions were his own.

(c) The licensee is authorised to sell the following drugs:—

(i) coca derivatives,

(ii) morphine,

(iii) diacetylmorphine,

(iv) all preparations containing more than 0·2 per cent. of morphia or containing diacetylmorphine to the under-mentioned persons, referred to in rule 27·19 of the Punjab

PUNJAB EXCISE MANUAL.

Manufactured Drugs Rules, 1932, in such quantities as they are entitled to possess the drugs :—

- (1) a medical practitioner,
- (2) a licensed chemist licensed under these rules or under any rules for the time being in force in any part of British India,
- (3) any person authorised under rule 27·21 of the Punjab Manufactured Drugs Rules, 1932, or any other corresponding rules for the time being as aforesaid,
- (4) any person holding the prescription of a medical practitioner :

Provided that the drugs shall not be delivered to any person not licensed or otherwise authorised to be in possession of the drugs, who purports to be sent by or on behalf of a person so licensed or so authorised, unless such a person produces an authority in writing, signed by the person so licensed, or so authorised, to receive the drugs on his behalf, and unless the licensee is satisfied that the authority is genuine.

(d) The licensee shall not sell or keep coca derivatives or opium alkaloidal derivatives hereinafter called the " drugs, " in greater quantities than specified in his license or except in the premises described in the license.

(e) The licensee shall obtain his supplies of the drugs either by direct importation from another province or from another licensed vendor in the Punjab, after obtaining from the Financial Commissioner the necessary import permit in form D. D.-2. The importation of these drugs by post is absolutely prohibited.

(f) The licensee is authorised to compound any preparation containing morphine, diacetylmorphine or cocaine from the materials which he is lawfully entitled to possess.

(g) The name of the person, firm or body corporate dispensing the prescription, the address of the premises at which, and the date on which, it is dispensed must be entered in the prescription.

(h) All prescriptions for the dispensing of such drugs shall be written out in the form D.D.-7 and the licensee shall be responsible that the prescriptions on the authority of which such drugs are to be sold, are made out in this form, as required by rule 27·1 (6) of the Punjab Manufactured Drugs Rules, 1932.

(i) (1) The licensee shall sell the drugs in such quantities and for the use of such persons only as may be specified in the prescription.

(ii) If the prescription does not bear a superscription by any medical practitioner stating that it is to be repeated, and at what interval of time it is to be repeated, and how many times it is to be repeated, he shall sell the drugs once only on such a prescription, and

THE PUNJAB MANUFACTURED DRUGS DIRECTIONS.

shall retain the prescription, provided that he shall first warn the person presenting the prescription that, unless it bears such a superscription as aforesaid, it will be retained.

(m) If the prescription bears the superscription as aforesaid, he shall enter in the prescription the date of sale, and shall sign and seal the prescription, giving particulars as laid down in condition (g) above, provided that, if it appears that the drugs have already been sold on the prescription six times, or such a number of times as the prescription is required to be repeated, or that the interval specified in the prescription has not elapsed since the prescription was last dispensed, he shall not sell the drugs on such a prescription, unless it has further been superscribed by the medical practitioner.

(2) In the case of every sale, otherwise than on a prescription, the licensee shall obtain a pass in the form D.D.-3 or 4 to cover the export or the transport of the consignment to its destination.

(4) The licensee shall maintain correct accounts of all transactions. Such accounts shall show, in respect of each receipt, the source of supply, and the quantity received, and, in respect of each issue, the quantity issued, and the name and address of the person to whom it is issued. He shall file in support of his accounts of receipts, the export or transport passes, and in respect of his account of issues, the original prescription on which they have been made up, and in the case of issues made otherwise than on a prescription, receipts from the person to whom the issues were made. Such accounts and documents shall be preserved for not less than two years from the date of the last entry in the accounts.

(m) (i) In the case of preparations containing cocaine, morphine or diacetylmorphine, the bottles, phials, packages, or other containers of these preparations or the labels affixed to them, shall either plainly show the actual quantity of the drugs present in each container, or give sufficient particulars to admit of the ready calculation of such quantity.

(ii) A package or bottle containing the drugs shall before sale be marked with the quantity of the drugs in the package or bottle.

(iii) A preparation, admixture, extract or any other substance containing any of these drugs shall be sold only in package or bottle plainly marked :—

(a) in the case of a powder, solution or ointment, with the total quantity thereof in the package or bottle, and the percentage of the drugs in the powder, solution or ointment;

(b) in the case of tablets or other similar forms of preparation, with the quantity of the drugs in each tablet or other similar forms of preparation, and the number of tablets or other similar forms of preparation in the package or bottle.

PUNJAB EXCISE MANUAL.

(n) All stocks of cocaine, morphine or diacetylmorphine and preparations thereof, and all accounts and records of transactions under the license shall be open to inspection by any officer of the Excise Department not lower in rank than a Sub-Inspector of second grade.

(o) The licensee shall on requisition by the Collector or by any officer duly authorised by the Collector deliver up his license for amendment or for the issue of a fresh license.

(p) The licensee shall on the first day of every quarter submit correct quarterly statements showing the quantity of the drugs received by him during the previous quarter, the quantity sold by him and the quantity remaining in his possession.

(q) If on the expiry or cancellation of the license, any stocks of the drugs remain in the possession of the licensee, he shall at once surrender these stocks to the Collector. If any portion of these stocks is declared by the Civil Surgeon to be unfit for human consumption, the Collector shall forthwith cause that portion to be destroyed and the licensee shall not be entitled to claim any compensation for loss resulting from the destruction of such a portion of the drugs.

(r) If any portion of the drugs is fit for human consumption, the Collector shall make over such portion of the drugs, in any quantity not exceeding that which the transferee is likely to sell within two months, to the incoming licensed vendor, who is taking the place of the previous licensee, if the latter has surrendered the drugs in question to the Collector, or to any other licensed vendor of the district.

(s) The licensee shall be bound to accept from the Collector any portion of the drugs, which, in the opinion of the Collector, does not amount to more than two months' supply at such a price as may be determined by the Collector. This price shall be paid to the licensee, who has surrendered the drugs in question to the Collector.

28-9 The license in form D. D.-5 shall be granted on payment of an annual fee of Rs. 10 and in form D. D.-6 on payment of an annual fee of Rs. 25.

28-10 A license shall remain in force from the date of issue till the 31st March next following on which date it shall expire.

CHAPTER 29.

NARCOTIC SUBSTANCES DECLARED AS MANUFACTURED DRUGS.

New Delhi, the 10th January 1931.

No 2.—In pursuance of sub-clause (ii) of clause (g) of section 2 of the Dangerous Drugs Act, 1930 (II of 1930), and of the recommendations of the Health Committee of the League of Nations under Article 10 of the Geneva Convention the Governor-General in Council is pleased to declare the following narcotic substances to be manufactured drugs, namely :—

- (1) The following opium derivatives, namely, eucodal and diacodide, and their respective salts and any preparation, admixture and extract containing either of them ;
- (2) The following narcotic drugs, namely, dilaudide, and benzoyl-morphine and other esters of morphine, and salts and preparations of dilaudide, benzoyl-morphine and other esters of morphine
- (3) Aceduone and its salts and preparations.
- (4) All the esters and salts of ecgonine.
- (5) Thebaine and its salts,
- (6) Dihydrohydroxycodemonone, dihydrocodeinone, dihydro-morphinone, acetyldihydrocodeinone or acetylde-methylo-dihydrothebaine, dihydromorphine, their esters and the salts of any of these substances and of their esters, morphine-N-oxide (commonly known as genomorphine), the morphine-N-oxide derivatives and any other penta-valent nitrogen morphine derivatives.
- (7) Methyilmorphine commonly known as codeine and ethyl-morphine, commonly known as dionin and their respective salts.
- (8) Other esters of morphine (including benzoyl-morphine) and their respective salts.

Government of India, Finance Department (Central Revenues), notification No 2, dated 10th January 1931, as amended by Government of India, Finance Department (Central Revenues), notification No. 4, dated 27th August 1932, and notification No. 6, dated 25th November 1933.

CHAPTER 30.

SUBSTANCES DECLARED NOT TO BE MANUFACTURED DRUGS.

Simla, the 16th July 1932.

No. 3.— In pursuance of sub clause (ii) of clause (g) of section 2 of the Dangerous Drugs Act, 1930 (II of 1930), and of findings by the Health Committee of the League of the Nations under Article 8 of the Geneva Convention, and in supersession of the notification of the Government of India in the Finance Department (Central Revenues), No 3-Dangerous Drugs, dated the 10th January 1931, the Governor-General in Council is pleased to declare that any preparation named in the first column of the schedule annexed hereto, being of the composition specified in the corresponding entry of the second column, shall not be a manufactured drug :

Provided that no such preparation, however, named in the said schedule, shall be offered to the public under the name "anti-opium" :—

Schedule.

Preparation	Composition.
(a) MORPHINE PREPARATIONS	
	<i>In 1 bougie.</i>
1. <i>Cerech iodoformi et mor- phine</i>	Iodoform 0.320 gramme. Morphine hydrochloride .. 0.016 gramme. Oil of theobroma, sufficient to fill a 1-Gramme mould.
2. <i>Emplastrum opii</i>	Elemi 20 Terebinthina 30 Cera flava 15 Olibanum pulvis 18 Benzoes pulvis 10 Opis pulvis 5 Balsamum peruvianum 2
3. <i>Emplastrum opii</i>	Extract of opium 25 grammes. Refined elemi 25 " Diachylon plaster with gum 50 "
4. <i>Emplastrum opii</i>	Elemi 8 grammes. Terebinthina communis 15 " Cera flava 5 " Olibani pulverata 8 " Benzoes pulverata 4 " Opis pulverati 2 " Balsami peruviani 1 gramme.

Government of India, Finance Department (Central Revenues),
notification No. 3, dated 16th July 1932.

PUNJAB EXCISE MANUAL.

Preparation.	Composition.
(a) MORPHINE PREPARATIONS— <i>contd.</i>	
5. <i>Emplastrum opii</i>	Opium, in very fine powder .. 10 grammes. Resin plaster .. 90 "
6. <i>Emplastrum opii</i> (see formula under 5) mixed with other plasters contained in the British Pharmacopœia or British Pharmaceutical Codex	....
7. <i>Linimentum opii</i>	Tincture of opium 500 millimetres. Liniment of soap .. 500 "
8. <i>Linimentum opii</i> (see formula under 7) mixed with any other liniment of the British Pharmacopœia or of the British Pharmaceutical Codex.	....
9. <i>Linimentum opii ammoniatum</i>	Ammoniated liniment of camphor 30 Tincture of opium 30 Liniment of belladonna .. 5 Strong solution of ammonia .. 5 Liniment of soap to 100.
10. <i>Linimentum opii ammoniatum</i> (see formula under 9) mixed with any other British Pharmacopœia or British Pharmaceutical Codex liniment	
11. <i>Caudic "Nerve Pastes"</i>	Preparations containing, in addition to morphine salts, or morphine and cocaine salts, at least 25 per cent. of arsenious acid, and made up with the requisite proportion of creosote or phenol to produce the consistency of a paste.
12. <i>Dysenteric pills</i>	Camphor 0.0648 gramme. Lead acetate 0.013 " Bismuth subnitrate 0.162 " Tannic acid 0.0648 " Opium powder 0.026 "
13. <i>Pilulæ digitalis et Opii compositæ</i>	Digitalis leaves, in powder .. 0.31 gramme. Opium in powder 0.19 " Ipecacuanha root, in powder .. 0.13 " Quinine sulphate 0.78 " Syrup of glucose, a sufficient quantity to make 12 pills.
14. <i>Pilulæ Hydrargyri cum Opio.</i>	Mercury pill 3.89 grammes. Opium, in powder 0.19 gramme. To make 12 pills.

SUBSTANCES DECLARED NOT TO BE
MANUFACTURED DRUGS.

Preparation	Composition.
(a) MORPHINE PREPARATIONS— <i>contd.</i>	
15. <i>Pilulæ hydrargyri cum Creta et Opio</i>	Mercury with chalk .. 0.78 gramme. Compound powder of ipecacuanha 0.78 " Milk sugar, a sufficient quantity. Syrup of glucose, a sufficient quantity To make 12 pills
16. <i>Pilulæ ipecacuanhæ cum Scilla</i>	Compound powder of ipecacuanha (see formula under 21). .. 30 grammes. Squill, in powder .. 10 " Ammoniacum, in powder .. 10 " Syrup of glucose, a sufficient quantity
17. <i>Pilulæ hydrargyri bichlorati cum Opio extracto</i>	Bichloride of mercury triturated .. 10 centigrammes. Extract of opium .. 20 " Extract of couch-grass .. 20 " Liquorice root in powder, <i>q s.</i> for 10 pills
18. <i>Pilulæ hydrargyri iodati cum Opio pulvere</i>	Hydrargyrum iodatum freshly prepared .. 50 centigrammes. Opium powder .. 20 " Powdered liquorice .. 30 " White honey, <i>q s.</i> for 10 pills
19. <i>Pilula plumbi, cum Opio</i>	Lead acetate, in powder .. 80 grammes. Opium, in powder .. 12 " Syrup of glucose .. 8 " (or a sufficient quantity)
20. <i>Pilulæ terebinthinæ compositæ</i>	Opium .. 0.5 gramme. <i>Chininisulfas</i> .. 2 grammes. <i>Styrax liquidus</i> .. 2 " <i>Terebinthina laticina</i> .. 8 " <i>Magnesiæ subcarbonas</i> , a sufficient quantity to make 100 pills.
21. <i>Pulvis ipecacuanhæ compositus</i> (Dover's powder)	Ipecacuanha root, in powder .. 10 grammes. Opium, in powder .. 10 " Potassium sulphate in powder .. 80 "
22. Mixtures of <i>Dover's powder</i> (see formula under 21) with mercury and chalk, aspirin, phenacetin, quinine and its salts, and sodium bicarbonate.	
23. <i>Pulvis kino compositus</i> ..	Kino, in powder .. 75 grammes. Opium, in powder .. 5 " Cinnamon bark, in powder .. 20 "

PUNJAB EXCISE MANUAL.

Preparation.	Composition.
(a) MORPHINE PREPARATIONS— <i>contd.</i>	
24. <i>Sterilised Solutions of Morphine and Atropine in Ampoules of 1·1 c. c. having a maximum content of 2 per cent. of morphine salts and a minimum content of 0·05 per cent. of atropine salts.</i>	
25. <i>Suppositoria plumbi composita.</i>	Lead acetate, in powder .. 2·4 grammes. Opium, in powder .. 0·8 gramme. Oil of theobroma, a sufficient quantity for 12 suppositories, each weighing about 1 gramme
26. <i>Corzsa Tablets No. 2</i>	Powdered opium .. 0·0043 gramme. Quinine sulph. .. 0·022 " Ammon chlor. .. 0·022 " Camphor .. 0·022 " Ext belladonna leaves .. 0·0043 " Ext aconite root .. 0·0043 "
27. <i>Dysrhœa Tablets No. 2.</i>	Powdered opium .. 0·016 gramme. Camphor .. 0·016 " Powdered ipecacuanha .. 0·008 " Lead acetate .. 0·011 "
28. <i>Dysentery Tablets</i>	Powdered opium .. 0·013 gramme. Powdered ipecacuanha .. 0·0648 " Powdered calomel .. 0·0324 " Lead acetate .. 0·0324 " Bismuth betanaphthol .. 0·1044 "
29. <i>Tabella hydragryæ cum Opio</i>	Mercurous chloride powder .. 0·065 gramme. Antimony oxide powder .. 0·065 " Ipecacuanha-root powder .. 0·065 " Powdered opium .. 0·065 " Milk sugar .. 0·065 " Gelatine solution, a sufficient quantity to make 1 tablet.
30. <i>Tabella plumbi cum Opio</i>	Sugar of lead .. 0·195 gramme. Powdered opium .. 0·065 " Gelatine solution, a sufficient quantity to make 1 tablet.
31. <i>Tabletæ plumbi cum Opio</i>	Lead acetate, in fine powder .. 10·44 grammes. Opium, in powder .. 3·24 " Refined sugar, in powder .. 6·48 " Etheral solution of theobroma .. 3·60 mls. Alcohol .. 0·00 ml.
32. <i>Unguentum galli compositum.</i>	Galls in very fine powder .. 20 Extract of opium .. 4 Distilled water .. 16 Wool fat .. 10 Soft paraffin, yellow .. 50

**SUBSTANCES DECLARED NOT TO BE
MANUFACTURED DRUGS.**

Preparation	Composition
(a) MORPHINE PREPARATION— <i>cond</i>	
33. <i>Unguentum gallicae compositum</i> (see formula under 32) mixed with other ointments and plasters contained in the British Pharmacopoeia or British Pharmaceutical Codex	
34. <i>Unguentum gallicae cum Opio</i>	Gall ointment . . . 92.5 grammes Opium in powder . . . 7.5 "
35. <i>Unguentum gallicae cum Opio</i> (see formula under 34) mixed with other ointments and plasters contained in the British Pharmacopoeia or British Pharmaceutical Codex	....
36. <i>Yatren</i> —105 (Iodoxy-quinoline-sulphonic acid) with 5 per cent. opium admixture.	....
(b) COCAINE PREPARATIONS.	
1. <i>Bernalzik's Injections</i>	(a) <i>Hydrargyrum bichloratum</i> .. 0.03 <i>Cocainum</i> .. 0.02 (b) <i>Hydrargyrum succinatum</i> .. 0.03 <i>Cocainum</i> .. 0.01
2. <i>Stila's Injections</i> ..	(a) <i>Hydrargyrum succinatum</i> .. 0.03 <i>Cocainum muraticum</i> .. 0.01 (b) <i>Hydrargyrum succinatum</i> .. 0.05 <i>Cocainum muraticum</i> .. 0.03
3. <i>Natrium bitoracicum compositum cum Cocaino</i>	In tablets, compressed tablets, lozenges, pastilles and the like, difficult to break up, and containing not more than 0.2 per cent. of cocaine salts in conjunction with not less than 20 per cent. borax and not less than 20 per cent. anti-pyrine, or some similar analgesic and not more than 40 per cent. of flavouring matter. Maximum weight of each tablet, etc., 1 gramme.
4. <i>Caustic "Nerve Pastes"</i>	Preparations containing, in addition to cocaine salts or cocaine and morphine salts, at least 25 per cent. of arsenious acid, and made up with the requisite proportion of creosote or phenol to produce the consistency of a paste

PUNJAB EXCISE MANUAL.

Preparation.	Composition.
(b) COCAINE PREPARATIONS.— <i>concl.</i>	
5. <i>Cocaine and Atropine Tablets</i> , with a content of not more than 0·0003 gramme of cocaine salts and not less than 0·0003 gramme of atropine salts to each tablet	<i>Atropinum sulphuricum</i> .. 0·0003 gramme. <i>Cocainum hydrochloricum</i> .. 0·0003 " Mannite .. 0·003 " <hr/> Weight of one tablet .. 0·0036 gramme. Cocaine content 8·3 per cent.
6. <i>Voice Tablets</i> ..	<i>Kalium chloricum</i> Borax. <i>Cocainum</i> .. 0·00025 gramme. Weight of one tablet .. 0·335 "
(c) HEROIN PREPARATIONS	
1. <i>Elizir camphoræ compositum</i>	Camphor .. 4 grains. Oil of anise .. 5 minims. Benzoic acid .. 6 grains. Diamorphine hydrochloride .. 4 " Liquid extract of ipecacuanha .. 120 minims Tincture of squill .. 1½ fl. ounce Simple syrup to 20 fl. ounces.
2. <i>Elizir diamorphinæ et Terpinæ</i> , with <i>Apomorphine</i> .	Apomorphine hydrochloride .. 5 grains. Diamorphine hydrochloride .. 4 " Terpin hydrate .. 44 " Alcohol .. 10 fl. ounces. Glycerine .. 3 " " Syrup of wild cherry to 20 fl. ounces
3. <i>Linctus Diamorphinæ</i> , with <i>Ipecacuanha</i>	Liquid extract of ipecacuanha .. 120 minims. Diamorphine hydrochloride .. 4 grains. Tincture of hyoscyamus .. 1½ fl. ounces. Spirit of chloroform .. 1½ " " Syrup of balsam of tolu .. 3 fl. ounces Syrup of wild cherry .. 3 " " Glycerine to 20 fl. ounces
4. <i>Linctus senegæ compositus</i>	Liquid extract of senega .. 1 fl. ounce. Liquid extract of squill .. 1 " " Tartarated antimony .. 8 grains Diamorphine hydrochloride .. 4 " Glycerine .. 2 fl. ounces. Simple syrup to 20 fl. ounces.
5. <i>Linctus thymæ compositus</i>	Diamorphine hydrochloride .. 4 grains Apomorphine hydrochloride .. 5 " Distilled water .. 1 fl. ounce. Liquid extract of thyme (I I) .. 5 fl. ounces. Solution of tolu .. 1½ fl. ounce Glycerine to 20 fl. ounces
(d) DICODIDE PREPARATIONS	
1. <i>Cardiazol Dicodide Solution</i> .	Solutions containing not less than 10 per cent. of cardiazol and not more than 0·5 per cent. of dicodide salts

SUBSTANCES DECLARED NOT TO BE
MANUFACTURED DRUGS.

Preparation	Composition.
(c) EUCODAL PREPARATIONS	
1. <i>Anti-Opium Tablets</i>	Eucodal 1 gramme. <i>Pulvis gentiane</i> 35 grammes. <i>Pulvis speeracanthæ</i> 20 " Quinine sulphate 20 " Caffeine 5 " Sugar of milk 25 " Mix up and make up 5 gram tablets
2. <i>Tablets B B Compound</i>	<i>Berberis vulgaris</i> powder 0·0324 gramme. <i>Aur. romica</i> 0·013 " Eucodal 0·0032 " <i>Ipecacuanha</i> 0·0648 " Rhubarb 0·013 " <i>Pulvis cinnamoni compositus</i> 0·0324 " Aromatic chalk 0·0032 "
3. <i>Sterilized Solutions of Eucodal and Atropine</i> having a maximum content of 2 per cent. of eucodal salts and a minimum content of 0·05 per cent of atropine salts.	....

CHAPTER 31

CENTRAL OPIUM RULES.

PART I. PRELIMINARY.

31-1. (1) These rules may be called the Central Opium Rules, 1934.

(2) They shall come into force on the 1st March, 1934, whereupon all rules made by whatever authority under an enactment specified in the first three columns of Schedule II to the Dangerous Drugs Act, 1920 (II of 1920) and for a purpose specified in sub-section (2) or sub-section (3) of section 5 of the said Act shall be cancelled, except as regards anything done, or any offence committed, or any fine or penalty incurred, or any proceedings instituted before the said date.

PART II.—POPPY CULTIVATION.

31-2. The poppy shall not be cultivated anywhere in British India save—

- (a) within such tracts in the United Provinces as the Governor-General in Council may from time to time by notification in the *Gazette of India* define in this behalf;
- (b) in the Punjab within the district of Jullundur and within the Hoshiarpur tahsil of Hoshiarpur district for the purpose of the production of poppy heads only;
- (c) in the Punjab within the Kotkhai tahsil of Simla district for the purpose of the production of opium only; and
- (d) in the Punjab within the Kulu sub-division of Kangra district excluding the following kotlis of Kulu and Saraj tahsils for the purpose of the production of opium only:—

Kulu Tahsil.

Manali.
Jagat Sukh.
Hurang.
Mangharh.
Chuparasa.
Khokan.
Tarapur.
Raisan.
Mandalgarh.
Kanawar.

Saraj Tahsil.

Shangarh.
Kharagad.
Sharchi.
Nohanda.
Tung.

The Central Opium Rules, 1934, were published by the Government of India, Finance Department (Central Revenues) in exercise of the powers conferred by sub-sections (2) and (3) of section 5 of the Dangerous Drugs Act, 1920 (II of 1920) in Government of India notification No. 1, dated 17th February 1934.

PUNJAB EXCISE MANUAL.

Provided (i) that in the Kulu sub-division of Kangra district no person shall cultivate poppy in any area larger in extent than the maximum area which either he, or the person who preceded him in the cultivation of his holding, cultivated with poppy in any one of the three years 1914-15, 1915-16, 1916-17,

(ii) that the license for the cultivation of poppy shall not be given for an area of less than 5 *biswas*.

31·3. Within the tracts in the United Provinces defined by notification made under clause (a) of rule 31·2 the poppy shall not be cultivated save on account of the Governor-General in Council and under and in accordance with the conditions of a license issued under the Opium Act, 1857 (XIII of 1857).

31·4 Within the areas in the Punjab specified in rule 31·2 the poppy shall not be cultivated save under and in accordance with the conditions of a license granted by the District Excise Officer or the Collector of the district in Form I or II of the annexed forms whichever is applicable :

Provided that any person within those areas desiring to cultivate the poppy in anticipation of the receipt of a license may do so if he informs the patwari of the fact when he comes to that person's village to measure the area under cultivation. The patwari shall be provided with a register in the annexed form :—

CENTRAL OPIUM RULES.

FORM OF PATWARI'S CULTIVATION REGISTER.

REGISTER OF POPPY CULTIVATION IN THE YEAR _____ IN TAHSIL _____ OF _____ DISTRICT.

2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17					
Name of village.	Name and description of cultivator.	No. and date of license.	Survey No. of field brought under poppy cultivation.	Area brought under poppy cultivation.	Average duty payable thereon.	Area successfully cropped.	NORMAL RATE OF YIELD.		ASCERTAINED YIELD IN SEERS.		Attestation of Tahsildar or other Revenue official.	BALANCE FROM THE YEAR BEFORE LEFT OVER WITH THE CULTIVATOR AT THE END OF THE PRECEDING MARCH.		TOTAL OF COLUMNS 10 AND 12.		SALES OF PRODUCE.		BALANCE LEFT WITH CULTIVATOR AT END OF MARCH.		REMARKS.
							Opium.	Post.	Date of neighbourhood.	Opium.		Post.	Quantity sold.	Name of licensed vendor to whom sold.	Opium.	Post.	Opium.	Post.		

NOTES.—In column 9 the area for which normal rate of yield is quoted should be the recognised local unit of measurement. It should be quoted separately for each village.

The entries in column 10 should be made according to the statement of the cultivator who should, however, be warned that if he is found to have understated his produce, he will be in danger of being forbidden to cultivate poppy again.

The entry in column 15 of the register of one year will be repeated into column 12 of the new register of the succeeding year.

The patwari should keep one register for the whole of his circle, but the entries for each village should be shown separately.

The patwari should be directed to fill in the first thirteen columns of the register as soon as the yield of opium and poppy-heads from the area cultivated with poppy has been ascertained. This will ordinarily be not later than the end of May in districts in the plains and not later than the end of June in hill districts. As soon as the entries in the first thirteen columns of the statement have been completed in respect of all the poppy cultivation in his circle, the patwari should despatch a copy of the entries so made to the Inspector of Excise at the District Office.

The information required for filling in column 14 can be copied from time to time by the patwari from the cultivator's licenses wherein each sale has to be recorded according to rule.

The register should be finally completed in April immediately following the close of the financial year to which the entries in the register relate, and should on completion be sent direct by the patwari to the Inspector of Excise at headquarters and a fresh register opened.

PUNJAB EXCISE MANUAL.

FORM OF LICENSE.

1.—License for the cultivation of the poppy in Kulu or Kot Khas.

_____, son of _____, is hereby licensed to cultivate the poppy in village of _____ Tahsil of the _____ District, subject to the following conditions:—

CONDITIONS.

(1) The license is granted to the said _____ personally, and is not transferable.

(2) The license-holder shall comply with all the provisions of the rules for the time being in force made under the Opium Act, 1878, or the Dangerous Drugs Act, 1930.

(3) The license-holder shall, in disposing of the produce of his cultivation, comply with the conditions following, namely—

(a) he shall not consume, or permit any person under his authority or control, to consume, any part of the produce of his own cultivation;

(b) he shall not sell such produce, or manufacture opium or sell opium otherwise than in accordance with the rules for the time being in force regulating the sale and manufacture of opium.

(4) The Collector of the district in which the license is held may, at any time, withdraw the license by written order stating his reasons therefor:

Provided that except when a license is withdrawn by reason of breach of its conditions, no license shall be withdrawn before the 1st of May or after the 1st of October in any calendar year.

(5) If the license-holder does not sow poppy-seeds before the 1st of December of any year, he shall, not later than the 15th of that month, surrender his license to the officer in charge of the tahsil within the limits of which he is permitted under his license to cultivate the poppy.

(6) If the license—

(a) is withdrawn under condition (4), or

(b) is surrendered under condition (5), or

(c) expires, or

(d) ceases to be operative through the cancellation of the notification permitting the cultivation of the poppy in the area covered by the license,

the licensee shall dispose of all produce unsold and in his possession when the license determines in such manner as the Collector of the district may in his discretion direct.

CENTRAL OPIUM RULES.

(7) The license-holder may, without further license, manufacture pure opium from the produce of his own cultivation.

(8) The license-holder may transport the pure opium produced therefrom to the pre-cribed place of weighment.

(9) Subject to the conditions of this licence the license-holder may possess any pure opium manufactured from poppy produced from his own cultivation under his license.

(10) The license-holder may sell the produce of his cultivation, in the form of pure opium manufactured by him from poppy grown by himself, to any one holding a license to sell opium wholesale or retail in the Punjab, or to Government, but to no one else; Provided that the license-holder shall not sell such produce until it has been weighed by the patwari of the circle in which he resides.

(11) In selling pure opium, as permitted by condition (10), the license-holder shall not sell less than two seers of opium at any one time:

Provided that, if his whole or remaining stock of pure opium be less than two seers, he may sell the whole or such remaining stock at one time.

(12) Whenever the license-holder sells any of his standing crops of poppy or any of the produce of his cultivation in the form of pure opium manufactured by him from poppy grown by himself, he shall enter, or cause to be entered, on the back of this license the particulars of such sale, and such particulars shall include the nature and quantity of the produce sold, the date of the sale, and the name, description and residence of the purchaser and shall, if possible, be attested by the signature of the purchaser:—

PARTICULARS OF PRODUCE TO BE ENTERED BY THE PATWARI.			PARTICULARS OF SALE.		
Date of weighment	Opium.	Date of sale	Quantity of opium sold.	Name and address of licensed vendor or to whom sold.	Signature of purchaser.

Signature of Licensee..

Signature of Collector.

PUNJAB EXCISE MANUAL.

II.—License for the cultivation of the Poppy in the Jullundur and Hoshiarpur Districts.

_____, son of _____ is hereby
 licensed to cultivate the poppy in _____ village of _____
 _____ Tahsil _____ District, subject to the follow-
 ing conditions :—

CONDITIONS.

- (1) The license is granted to the said _____ personally, and is not transferable.
- (2) The license-holder shall comply with all the provisions of the rules for the time being in force made under the Opium Act, 1878, or the Dangerous Drugs Act, 1930.
- (3) The license-holder shall pay duty on the area cultivated at such rates as the Local Government may, with the previous sanction of the Governor-General in Council, from time to time, by notification in the official gazette, fix in that behalf.
- (4) The license-holder shall in disposing of the produce of such cultivation, comply with the conditions following, namely :—
 - (a) he shall not consume, or permit any person under his authority or control to consume any part of the produce of his own cultivation ;
 - (b) he shall not sell such produce, otherwise than in accordance with the rules for the time being in force regulating the sale of poppy-heads.
- (5) The Collector of the district in which the license is held may, at any time, withdraw the license by written order stating his reasons therefor :

Provided that except when a license is withdrawn by reason of breach of its conditions, no license shall be withdrawn before the 1st of May or after the 1st of October in any calendar year.

(6) If the license-holder does not sow poppy-seeds before the 1st of December of any year, he shall, not later than the 15th of that month, surrender his license to the officer in charge of the tahsil within the limits of which he is permitted under his license to cultivate the poppy.

(7) If the license—

- (a) is withdrawn under condition (5), or
 - (b) is surrendered under condition (6), or
 - (c) expires, or
 - (d) ceases to be operative through the cancellation of the notification permitting the cultivation of the poppy in the area covered by the license,
- the licensee shall dispose of all produce unsold and in his possession when the license determines in such manner as the Collector of the district may in his discretion direct.

CENTRAL OPIUM RULES.

(8) The license-holder shall not extract opium from the poppy cultivated by him, but shall collect the produce entirely in the form of poppy-heads.

(9) The license-holder if he has paid duty on the area cultivated, may transport the poppy-heads produced therefrom from any one place situate within the limits of the tahsil in which he is licensed to any other place situate within the same limits.

(10) The license-holder may sell the produce of his cultivation in the form of poppy-heads to any one holding a license to sell opium wholesale or retail in the Punjab, or to Government.

(11) In selling poppy-heads, as permitted by condition (10), the license-holder shall not sell less than two maunds of poppy-heads at any one time :

Provided that, if his whole or remaining stock of poppy-heads be less than two maunds, he may sell the whole or such remaining stock at one time.

(12) Whenever the license-holder sells any of his standing crop—of poppy or any of the produce of his cultivation in the form of poppy heads, he shall enter, or cause to be entered, on the back of this license the particular of such sale, and such particulars shall include the nature and quantity of the produce sold, the date of the sale, and the name, description and residence of the purchaser, and shall if possible be attested by the signature of the purchaser.

PART III.—MANUFACTURE OF OPIUM.

31.5. Opium shall not be manufactured anywhere in British India save in the United Provinces or the Punjab : Provided that with the special permission of the Governor-General in Council opium purchased from the Government Factory at Ghazipur may be re-manufactured by or on behalf of a Local Government in the form of tablets or pills for sale as Excise Opium : Provided further that opium mixtures may be manufactured from raw opium lawfully possessed by persons authorised by the Local Government under their rules prescribed for the purpose.

31.6. Opium shall not be manufactured in the United Provinces save by officers of the Opium Department at the Government Factory at Ghazipur : Provided that opium mixtures may be manufactured from raw opium lawfully possessed by persons authorised by the Local Government.

31.7. Opium shall not be manufactured in the Punjab save under and in accordance with the conditions of a license for the cultivation of the poppy in the Punjab : Provided that opium mixtures may be manufactured from raw opium lawfully possessed by persons authorised by the Local Government.

PUNJAB EXCISE MANUAL.

PART IV.—SALE OF OPIUM OTHER THAN OPIUM MIXTURES.

31·8. *The sale of opium from the Government Factory at Ghazipur for export is prohibited save (1) when the export is on behalf of the Governor-General in Council, or (2) when the export is to a State in India on behalf of or under the authority of a Local Government.*

31·9 *The sale of opium from the Government Factory at Ghazipur to Local Governments is prohibited save under the orders of the Governor-General in Council.*

31·10. (1) *The sale of opium from the Government Factory at Ghazipur to manufacturing chemists in British India is prohibited save under a permit granted by or under the orders of the Local Government within whose jurisdiction the chemist resides or has his place of business. The form of the permit shall be prescribed by the Local Government.*

(2) *The permit referred to in sub rule (1) shall be issued in quadruplicate, one copy being retained for record and three copies being forwarded to the Factory Superintendent, Government Factory at Ghazipur, along with the application of the chemist for the supply of opium. The Factory Superintendent shall retain one copy for record, enclose one with the consignment and return the third to the issuing authority after endorsing thereon the quantity actually supplied and the date of despatch.*

(3) *The chemist shall state in his application to the Local Government for the supply of opium (i) the purpose for which the opium is required, (ii) the stock in hand on the date of the application, (iii) the quantity applied for, and (iv) his requirements for six months' manufacture*

(4) *The total quantity of opium supplied to a chemist in any one financial year shall not exceed 100 lbs. and the total quantity supplied at any one time—*

(a) *shall not exceed the quantity determined by the Local Government as sufficient for six months' manufacture, and*

(b) *shall not, save in cases of special urgency, exceed 100 lbs.*

31·11 *The price to be charged for opium sold in accordance with this Part shall be fixed from time to time by the Governor-General in Council.*

PART V.—SALE OF OPIUM MIXTURES.

31·12 *The sale of opium mixtures is prohibited save under such conditions and restrictions as are prescribed by the Local Government within whose jurisdiction the transaction takes place.*

CHAPTER 31

CENTRAL OPIUM RULES.

PART I PRELIMINARY.

31-1. (1) These rules may be called the Central Opium Rules, 1934.

(2) They shall come into force on the 1st March, 1934, whereupon all rules made by whatever authority under an enactment specified in the first three columns of Schedule II to the Dangerous Drugs Act, 1930 (II of 1930) and for a purpose specified in sub-section (2) or sub-section (3) of section 5 of the said Act shall be cancelled, except as regards anything done, or any offence committed, or any fine or penalty incurred, or any proceedings instituted before the said date.

PART II.—POPPY CULTIVATION.

31-2. The poppy shall not be cultivated anywhere in British India save—

- (a) within such tracts in the United Provinces as the Governor-General in Council may from time to time by notification in the *Gazette of India* define in this behalf;
- (b) in the Punjab within the district of Jullundur and within the Hoshiarpur tahsil of Hoshiarpur district for the purpose of the production of poppy heads only;
- (c) in the Punjab within the Kotkhai tahsil of Simla district for the purpose of the production of opium only; and
- (d) in the Punjab within the Kulu sub-division of Kangra district excluding the following kothis of Kulu and Saraj tahsils for the purpose of the production of opium only:—

Kulu Tahsil.

Manali.
Jagat Sukh.
Hurang.
Mangharh.
Chuparasa.
Khokan.
Tarapur.
Raisan.
Mandalgarh.
Kanawar.

Saraj Tahsil.

Shangarh.
Kharagad.
Sharehi.
Nohanda.
Tung.

The Central Opium Rules, 1934, were published by the Government of India, Finance Department (Central Revenues) in exercise of the powers conferred by sub-sections (2) and (3) of section 5 of the Dangerous Drugs Act, 1930 (II of 1930) in Government of India notification No. 1, dated 17th February 1934.

PUNJAB EXCISE MANUAL.

PART IV.—SALE OF OPIUM OTHER THAN OPIUM MIXTURES.

31·8. The sale of opium from the Government Factory at Ghazipur for export is prohibited save (1) when the export is on behalf of the Governor-General in Council, or (2) when the export is to a State in India on behalf of or under the authority of a Local Government.

31·9. The sale of opium from the Government Factory at Ghazipur to Local Governments is prohibited save under the orders of the Governor-General in Council.

31·10. (1) The sale of opium from the Government Factory at Ghazipur to manufacturing chemists in British India is prohibited save under a permit granted by or under the orders of the Local Government within whose jurisdiction the chemist resides or has his place of business. The form of the permit shall be prescribed by the Local Government.

(2) The permit referred to in sub rule (1) shall be issued in quadruplicate, one copy being retained for record and three copies being forwarded to the Factory Superintendent, Government Factory at Ghazipur, along with the application of the chemist for the supply of opium. The Factory Superintendent shall retain one copy for record, enclose one with the consignment and return the third to the issuing authority after endorsing thereon the quantity actually supplied and the date of despatch.

(3) The chemist shall state in his application to the Local Government for the supply of opium (i) the purpose for which the opium is required, (ii) the stock in hand on the date of the application, (iii) the quantity applied for, and (iv) his requirements for six months' manufacture.

(4) The total quantity of opium supplied to a chemist in any one financial year shall not exceed 400 lbs. and the total quantity supplied at any one time—

(a) shall not exceed the quantity determined by the Local Government as sufficient for six months' manufacture, and

(b) shall not, save in cases of special urgency, exceed 100 lbs.

31·11 The price to be charged for opium sold in accordance with this Part shall be fixed from time to time by the Governor-General in Council.

PART V.—SALE OF OPIUM MIXTURES.

31·12 The sale of opium mixtures is prohibited save under conditions and restrictions as are prescribed by the Local Government within whose jurisdiction the transaction takes place.

CHAPTER 32.

CENTRAL MANUFACTURED DRUGS RULES.

PART I.—PRELIMINARY.

32.1. (1) These rules may be called the Central Manufactured Drugs Rules, 1934.

Short title and com-
mencement.

(2) They shall come into force on the 1st March, 1934, whereupon all rules made by whatever authority under an enactment specified in the first three columns of Schedule II to the Dangerous Drugs Act, 1930 (II of 1930), and for a purpose specified in sub-section (2) of section 6 of the said Act shall be cancelled, except as regards anything done, or any offence committed, or any fine or penalty incurred, or any proceedings instituted before the said date.

32.2. In these rules the expression "manufactured drugs" does not include prepared opium.

Definitions.

PART II.—GENERAL PROHIBITION OF MANUFACTURE OF MANUFACTURED DRUGS.

32.3. The manufacture of crude cocaine and ecgonine, and of diacetyl-morphine and its salts and of any other narcotic substance (other than codeine or dionin or any of the salts of either) declared to be a manufactured drug in pursuance of sub-clause (ii) of clause (g) of section 2 of the Dangerous Drugs Act, 1930, is prohibited.

PART III.—MANUFACTURE OF MANUFACTURED DRUGS.

32.4. The manufacture of cocaine and its salts is prohibited save the manufacture of cocaine hydrochloride by the chemical staff employed under the Central Board of Revenue from impure confiscated cocaine.

32.5. The manufacture of morphine and its salts and of codeine and dionin and their respective salts is prohibited save by the officers of the Opium Department at the Government Factory at Ghazipur.

32.6. The manufacture of medicinal hemp is prohibited save under and in accordance with the conditions of a licence in the annexed form granted subject to the control of the chief Excise authority of the Province by the Collector of the District. A fee at the rate indicated in the following table shall be payable in advance to the Local Government for each license issued under this rule:—

TABLE OF FEES.

				Rs.
Madras Presidency	..	..	..	5
Bombay Presidency and Sind	..	..	..	10
Bengal Presidency	..	..	..	10

The Central Manufactured Drugs Rules, 1934, were published by the Government of India, Finance Department (Central Revenues) in exercise of the powers conferred by sub-section (2) of section 6 of the Dangerous Drugs Act, 1930 (II of 1930) in Government of India notification No. 2, dated 17th February, 1934, as amended by notification No. 3, dated 3rd March, 1934.

PUNJAB EXCISE MANUAL.

	Rs.
Burma	10
Bihar and Orissa	1
United Provinces	5
Punjab	10
Central Provinces	5
Assam	8
North-West Frontier Province	1
Delhi	10
Ajmer-Merwara	1
Coorg	1
British Baluchistan	1

FORM OF LICENSE.

License for the manufacture of medicinal hemp.

District.

Number of license.

Name and description of the licensee.

His residence.

His place of business with boundaries.

The person described above, and hereinafter called the licensee is hereby authorised by the Collector of.....to manufacture medicinal hemp

hereinafter alluded to as the drug from.....193 , subject to the following conditions:—

CONDITIONS.

- (1) The license is granted to the licensee personally and is not transferable.
- (2) The licensee shall comply with all the provisions of the rules for the time being in force made under the Dangerous Drugs Act, 1930.
- (3) The licensee shall intimate to the Collector particulars of the employment or change of his agent (servants, etc.), and pay a fee of rupee 1. The licensee shall be responsible for the acts and omissions of every person employed by him in carrying on his business, and of all his servants, as if the said acts and omissions were his own.
- (4) The licensee shall not manufacture the drug save from materials which he is lawfully entitled to possess.
- (5) The licensee shall not manufacture or keep the drug or keep the materials used for the manufacture of the drug at any place except his place of business.
- (6) The licensee shall not possess or sell the drug otherwise than in accordance with the rules made by the Local Government under the Dangerous Drugs Act, 1930.

CENTRAL MANUFACTURED DRUGS RULES.

- (7) The licensee shall not consume or permit any person under his control or authority to consume the drug at his place of business.
- (8) The licensee shall maintain true accounts of all transactions in the annexed forms, bound in books, paged and sealed with the Collector's seal. Entries in the accounts shall be made on the day on which transactions take place. The accounts shall be preserved for not less than two years from the date of the last entry in the accounts. The licensee shall furnish such information as the Collector may require from time to time. In case of suspension or cancellation of the license, the accounts shall be handed over to the Collector or to the Excise Officer of the place.

FORMS.

I.—Account of the materials used for the manufacture of medicinal hemp.

[illegible]

II.—Account of the medicinal hemp manufactured.

1	Month and date.
2	Medicinal hemp : Extract or tincture
3	Balance in hand.
4	Quantity manufac- tured.
5	Total of columns 3 and 4
6	Quantity sold.
7	Name of purchaser.
8	Address
9	Balance in hand.
10	REMARKS.

PUNJAB EXCISE MANUAL.

- (9) The licensee shall when required by the Collector or any other officer duly authorised by him deliver up his license for amendment or for the issue of a fresh license.
- (10) Stocks of the drug or and all accounts ar license shall be ope or generally authorised by the Collector or by the chief excise authority of the province.
- (11) An inspection note book, with pages sealed and numbered consecutively, shall be maintained for the use of the inspecting officers and preserved in good condition. It shall be handed over to an Excise officer on demand on a receipt being given therefor, or to the Collector at the end of the period for which the license is in force.
- (12) In case of breach of any of the conditions of this license, the Collector may cancel or suspend the license or in lieu thereof impose a penalty not exceeding one hundred rupees.
- (13) The imposition of a penalty or the cancellation or suspension of this license under the foregoing condition shall not operate as a bar to prosecution for any offence which may have been committed under the Dangerous Drugs Act, 1930.
- (14) If the licensee has in his possession on the expiry, cancellation, or suspension of this license, any stock of the drug, he shall deliver it up to the Collector.
- (15) Any licensee shall be bound to purchase in such quantity not exceeding the quantity which he is likely to sell in two months, and at such rates as the Collector may direct, any stock of the drug that may be delivered up to the Collector under the provisions of condition 14.
- (16) The licensee shall not manufacture drugs in a quantity larger than his requirements for 2 months.

Dated the

day of

193 .

Station

Collector of

PUNJAB EXCISE MANUAL.

- (9) The licensee shall when required by the Collector or any other officer duly authorised by him deliver up his license for amendment or for the issue of a fresh license.
- (10) Stocks of the drug or the materials used for its manufacture and all accounts and records of transactions under this license shall be open to inspection by an officer specially or generally authorised by the Collector or by the chief excise authority of the province.
- (11) An inspection note book, with pages sealed and numbered consecutively, shall be maintained for the use of the inspecting officers and preserved in good condition. It shall be handed over to an Excise officer on demand on a receipt being given therefor, or to the Collector at the end of the period for which the license is in force.
- (12) In case of breach of any of the conditions of this license, the Collector may cancel or suspend the license or in lieu thereof impose a penalty not exceeding one hundred rupees.
- (13) The imposition of a penalty or the cancellation or suspension of this license under the foregoing condition shall not operate as a bar to prosecution for any offence which may have been committed under the Dangerous Drugs Act, 1930.
- (14) If the licensee has in his possession on the expiry, cancellation, or suspension of this license, any stock of the drug, he shall deliver it up to the Collector.
- (15) Any licensee shall be bound to purchase in such quantity not exceeding the quantity which he is likely to sell in two months, and at such rates as the Collector may direct, any stock of the drug that may be delivered up to the Collector under the provisions of condition 14.
- (16) The licensee shall not manufacture drugs in a quantity larger than his requirements for 2 months.

Dated the

day of

193 .

Station

Collector of

CHAPTER 33.

THE DANGEROUS DRUGS (IMPORT, EXPORT AND TRANSHIPMENT) RULES, 1933.

PART I.—*Preliminary.*

33·1 (1) These rules may be called the Dangerous Drugs (Import, Export and Transhipment) Rules, 1933.

Short title, commencement, repeal and application

(2) They shall come into force on the 1st March 1933, whereupon all rules (not being rules regulating the import of *charas* into British India by land) made by whatever authority under an enactment specified in the first three columns of Schedule II to the Dangerous Drugs Act, 1930 (II of 1930), and for a purpose specified in sub-section (2) of section 7 of the said Act shall be cancelled except as regards anything done or any offence committed or any fine or penalty incurred or any proceedings instituted before the said date.

(3) Nothing in these rules shall apply to the import of *charas* into British India by land.

33·2 In these rules the expressions "dangerous drug" and "manufactured drug" do not include prepared opium.

Definitions.

PART II.—*General prohibition of import and export by air.*

33·3 No dangerous drug shall be imported into or exported from Air British India by air.

PART III.—*Import by sea or by land.*

33·4 No dangerous drug shall be imported into British India by sea or by land save in accordance with the conditions specified in the third column of the annexed Table for the import of the dangerous drugs specified in the corresponding entry in the first column thereof from the places specified in the corresponding entry in the second column thereof:

General.

Provided that a Local Government may by general or special order permit a traveller to import personally into British India by land from any Indian State or foreign settlement in India opium or hemp up to the limit of quantity within which possession by him is allowed without a pass on the British Indian side of the Frontier.

Government of India, Finance Department (Central Revenues), notification No. 1, dated 18th February 1933, under sub-section (3) of section 7 of the Dangerous Drugs Act (II of 1930).

PUNJAB EXCISE MANUAL.

TABLE.

Dangerous drugs.	Places from which imported	Conditions
(1) Opium ..	Any Indian State or foreign settlement in India.	<p>(1) Where the final destination is in British India the import shall be effected (i) on behalf of the Governor-General in Council, or (ii) under an authorisation granted, with the general or special consent of the Governor-General in Council, by the Local Government within whose jurisdiction such destination is situate, or by an officer, empowered in this behalf by such Local Government.</p> <p>(2) Where the final destination (i) in the case of import from a State in India is another part of the same State or another such State, or (ii) in the case of import from a foreign settlement in India is another part of the same settlement, the import shall be effected under an</p> <p style="text-align: center;">* * * * *</p>
	Any other place outside British India.	<p>(1) " " " " " "</p> <p>(2) Where the final destination is outside British India the import shall be effected under an authorisation granted by the Governor-General in Council, or, in such classes of case as the Governor-General in Council may direct, by or under the orders of the Local Government within whose jurisdiction the port or place of importation is situate, such authorisation being marked "in transit."</p>
(2) Coca leaf ..	Any place outside British India.	<p>(1) Where the final destination is in British India the import shall be effected under an authorisation granted by the Local Government within whose jurisdiction the importer resides or has his place of business or by an officer empowered in this behalf by such Local Government</p>

THE DANGEROUS DRUGS RULES.

Dangerous drugs.	Places from which imported.	Conditions
(3) Manufactured drugs	Any place outside British India	<p>(2) Where the final destination is outside British India the import shall be effected under an authorisation granted by the Governor-General in Council may direct, the Collector of Customs of the port of importation, such authorisation being marked "in transit."</p> <p>(1) Where the final destination is in British India the import shall be effected under an authorisation granted by the Local Government within whose jurisdiction the importer resides or has his place of business or by an officer empowered in this behalf by such Local Government, and where the manufactured drugs imported include preparations, official or non-official, containing more than 0.1 per cent of cocaine or more than 0.2 per cent of morphine or containing any diacetylmorphine, the bottles, phials, packages or other containers of these preparations or labels affixed to them shall plainly exhibit the actual quantity of the dangerous drug present in each container or sufficient particulars to admit of the ready calculation of such quantity.</p> <p>(2) Where the final destination is outside British India the import shall be effected under an authorisation granted by the Governor-General in Council may direct, the Collector of Customs of the port of importation, such authorisation being marked "in transit."</p>
(4) Hemp (excluding charas imported by land)	Any place outside British India.	The import shall be effected on behalf of a

33.5 The medium of the post office shall not be used for the import in accordance with this Part into British India by sea or by land of any dangerous drug. Restriction on use of post

PUNJAB EXCISE MANUAL.

PART IV.—*Export by sea or by land.*Export of
coca leaf
prohibited.Export by
sea generalAuthorisa-
tions for ex-
port by sea.

33·6 Coca leaf shall not be exported from British India by sea or by land.

33·7 Save as provided in rule 33·10, dangerous drugs other than coca leaf shall not be exported by sea from British India save under an authorisation granted in accordance with rule 33·8 and from a port appointed for the purpose in rule 33·9.

33·8 (1) The export authorisation referred to in Rule 33·7 shall be granted in the case of export to a maritime state in India by or under the orders of the Local Government within whose jurisdiction the port of export is situate, and in the case of exports elsewhere, by the Collector of Customs at the port of export, who shall not without the special permission of the Governor-General in Council, to be obtained in each case, grant an authorisation unless—

- (i) in the case of exports of opium, the opium is to be exported on behalf of the Governor-General in Council.
- (ii) in the case of exports of dangerous drugs other than opium—
 - (a) the dangerous drugs are to be exported to a country which has ratified the Geneva Convention; and
 - (b) there has been produced in the case of export of drugs other than *charas* and the ordinary mixtures of which *charas* forms the base, an import certificate from the country of destination in the form annexed and in the case of export of *charas* and the ordinary mixtures of which *charas* forms the base, a special import certificate issued by the Government of the importing country stating that the importation is approved for the purposes specified in the certificate and that the *charas* or mixtures will not be re-exported.

FORM OF IMPORT CERTIFICATE.

CONVENTION RELATING TO DANGEROUS DRUGS (INTER-
NATIONAL OPIUM CONFERENCE, GENEVA, 1925).

Certificate of Official Approval of Import.

No.

I hereby certify that the Ministry of—
—being the Ministry
charged with the administration of the law

THE DANGEROUS DRUGS RULES.

relating to the dangerous drugs to which the Convention relating to Dangerous Drugs (International Opium Conference, Geneva, 1925) applies, has approved the importation by—

(a) Name, address, and business of importer. (a)

(b) Exact description of and amount of drug to be imported. (b)

(c) Name and address of firm in exporting country from which the drug is to be obtained from (c)

subject to the following conditions

(d) State any special conditions to be observed, e.g., not to be imported through the post (d)

and is satisfied that the consignment proposed to be imported is required :

(1) For legitimate purposes (in the case of raw opium and the coca leaf)* ;

(2) Solely for medicinal or scientific purposes (in the case of drugs to which Chapter III of the Convention applies and Indian hemp).

Signed on behalf of the Ministry of

(Signature).....

(Official Rank)

(Date).....

*Where the use of prepared opium has not yet been suppressed and it is desired to import raw opium for the manufacture of prepared opium, the certificate should be to the effect that the raw opium to be imported is required for the purpose of manufacturing prepared opium for use under Government restrictions pending complete suppression and that it will not be re-exported.

PUNJAB EXCISE MANUAL.

MODELE DE CERTIFICAT D'IMPORTATION.

CONVENTION INTERNATIONALE DE L'OPIMUM.

Certificat officiel d'importation.

No. Nous certifions par la présente que le
Ministère du.....charge
de l'application de la loi sur les stupéfiants
visés par la Convention internationale de
l'opium a approuvé l'importation par :

(a) Nom, adresse et
profession de l'importa-
teur

(a)

(b) Description exacte
du stupefiant et quan-
tité destinée à l'impor-
tation.

de b)

(c) Nom et adresse de
la maison du pays expor-
tateur qui fournit le stupé-
fiant

en provenance de c)

(d) Indiquer toutes les
conditions spéciales à ob-
server ; mentionner, par
exemple, que le stupéfiant
ne doit pas être expédié
par la poste.

sous réserve des conditions suivantes d)....

.....
et déclarons que l'envoi destiné à l'importa-
tion est nécessaire :

- 1) pour les besoins légitimes (dans le
cas d'opium brut et de la
feuille de coca)* ;

* Les pays qui n'ont pas supprimé l'habitude de fumer l'opium et qui désirent
importer de l'opium brut pour la fabrication de l'opium préparé doivent délivrer des
certificats établissant que l'opium brut réservé à l'importation est destiné à la fabri-
cation de l'opium préparé, que les fumers sont soumis aux restrictions gouvernementales,
en attendant la suppression complète de l'opium et que l'opium importé ne sera pas
réexporté.

THE DANGEROUS DRUGS RULES.

- 2) pour des besoins médicaux ou scientifiques exclusivement (dans le cas des stupéfiants visés par le chapitre III de la Convention, et du chanvre indien).

Pour le ministre et par son ordre—

(Signé).... .

(Titré).....

(Date)

(2) In the case of exports of opium from the port of Calcutta, export authorizations shall be issued in triplicate, one copy being retained for record, one being handed to the consignor so that it may accompany the consignment and one being despatched to the Government of the importing country in pursuance of clause (4) of Article 19 of the Geneva Convention

In the case of all other exports, except exports to a maritime State in India, the authorization shall be issued in quadruplicate, three copies being disposed of as hereinbefore provided, and the fourth being forwarded immediately on the grant of the authorization, to the local excise authorities :

Provided that if a proposed consignment appears to the Collector of Customs to be of an unusual character he shall consult the local excise authorities before granting the authorization.

(3) All authorizations issued under this Rule shall, save where export is to be effected by post under rule 33-13 be prominently marked " not available by post."

33-9 The dangerous drugs specified in the first column of the annexed table shall not be exported by sea from British India to a place specified in the corresponding entry in the second column, save from a port specified in the corresponding entry of the third column thereof :—

Dangerous drugs.	Place to which exported.	Ports from which export permitted
1. Opium	<div> <div></div> <div>A maritime State in India.</div> <div>Any other place outside British India.</div> </div>	<div> <div>Bombay.</div> <div>Bombay and Calcutta.</div> </div>
2. Hemp and manufactured drugs.	Any place outside British India.	Bombay, Calcutta, Madras, Rangoon and Karachi.

Ports from which export to be made.

PUNJAB EXCISE MANUAL.

Special
authorization
for export for
use on ships.

33-10 (1) The Collector of Customs at any port from which a ship departs from British India may grant an authorization for the export by that ship of such quantity of opium, hemp, and manufactured drugs as is in his opinion required for *bona fide* use on board the ship by the crew and save in the case of pilgrim ships by the passengers.

(2) In the case of a pilgrim ship the Collector of Customs may issue an authorization for the export of an additional quantity of opium, hemp and manufactured drugs for use on board the ship by pilgrims. Such authorization shall not be issued save on the authority of an excise permit granted by or under the orders of the Local Government within whose jurisdiction the port of departure is situate on the strength of a certificate from the Port Health Officer that opium, hemp and manufactured drugs to the quantity involved are necessary for the use of pilgrims on board the ship.

33-11 Dangerous drugs other than coca leaf shall not be exported by land from British India save under an export authorization granted by a Local Government or by an officer authorised in that behalf by a Local Government :

Provided that an export authorization shall not be required in the case of—

- (a) the export of manufactured drugs which have been imported into British India in transit to a place outside British India under an import authorization marked "in transit" by the authority issuing the same ;
- (b) opium or hemp exported personally by a traveller to a French or Portuguese Settlement in India or to a State in India, up to the limit of quantity within which possession is allowed without a pass on the British Indian side of the Frontier ;
- (c) manufactured drugs so exported by such traveller which have been lawfully obtained for the personal use of the traveller or his family from a recognised physician or a licensed pharmacist in British India.

33-12 (1) The export authorization referred to in rule 33-11 shall not be granted for export to a country other than a State in India unless an import certificate from the Government of the importing country has been produced in the form or to the effect required by clause (ii) of sub-rule (1) of rule 23-8 ; and where the importing country has not ratified the Geneva Convention, such export authorization shall not, in the case of an unusually large consignment, be granted without prior reference to the Governor General in Council, unless the export is being effected in accordance with standing orders approved by the Governor-General in Council.

Provisions
regarding
authoriza-
tions for
export by
land.

Export by
land

THE DANGEROUS DRUGS RULES.

(2) Every such export authorization shall, save where export is to be effected by post under rule 33·13, be prominently marked "not available by post" and shall be issued in triplicate, the three copies being disposed of in the manner specified in sub-rule (2) of rule 33·8.

33·13 (1) Save as provided in sub-rules (2) and (3) the medium of the post office shall not be used for the export in accordance with this Part from British India by sea or by land of any dangerous drug. Extent to which use of post office allowed.

(2) Where dangerous drugs are to be exported in accordance with this Part to a French or Portuguese Settlement in India, the export authorization may be marked "available by parcel post"

Provided as follows :-

(a) The export authorization shall not be so marked unless an import certificate from the Government of the importing territory expressly authorizing import into that territory by post and stating that the drugs in question are required for medicinal purposes only has been produced ;

(b) If the drugs are to be exported by sea, the export authorization referred to in rule 33·8 shall be granted either by the Collector of Customs at the port of export or, by or under the orders of the Local Government within whose jurisdiction the Post Office of despatch is situate ;

(c) The number of copies required under rule 33·8 or rule 33·12 of the the export authorization shall be increased by one, the additional copy being handed to the consignor for production at the Post Office of despatch.

(3) Where dangerous drugs are to be exported in accordance with this Part to a State in India the export authorization may be marked "available by parcel post "

Provided as follows—

(a) The export authorization shall not be so marked unless an import certificate or import authorization issued by the proper authority in the importing State has been produced ,

(b) Any parcel containing dangerous drugs so exported shall be insured and shall be accompanied by a declaration to be signed by the person despatching the parcel and handed in at the office at which the parcel is tendered for transmission stating the names of the consignor and consignee, the contents of the parcel in detail, the number and date of the export authorization and import certificate or import authorization relating to the parcel, the number of the licence held by the consignee and such other particulars as the Local Government may determine ;

PUNJAB EXCISE MANUAL.

- (c) The number of copies required under rule 33·8 or rule 33·12 of the export authorization shall be increased by one, the additional copy being handed to the consignor for production at the Post Office of despatch ;
- (d) Any Local Government may, notwithstanding anything contained in this sub-rule, prohibit the despatch by post of any dangerous drug from any place within its jurisdiction to any specified State in India.

PART V.—*Transshipment.*

Transshipment.

33 14 (1) No dangerous drug shall be transhipped at any port in British India save with the permission of the Customs Collector.

(2) The Customs Collector shall not grant the permission referred to in sub-rule (1) save under the special orders of the Governor-General in Council in each case unless—

- (a) the country from which the drugs have been shipped and the country to which the drugs are consigned are signatories to and have ratified the Geneva Convention, and
- (b) the drugs are covered by an export authorization or a diversion certificate granted in accordance with Article 13 or Article 15 as the case may be of the said Convention by or under the authority of the Government of the country from which they have been shipped and such authorization or certificate is produced for the inspection of the Customs Collector in accordance with Article 15 of the said Convention.

CHAPTER 34.

THE CENTRAL CHARAS (IMPORT BY LAND) RULES.

34.1. (1) These rules may be called the Central Charas (Import by Land) Rules, 1935.

Short title,
commence-
ment, repeal
and applica-
tion.

(2) These shall come into force on the 1st October, 1935, whereupon all rules regulating the import of *Charas* into British India by land made by whatever authority under an enactment specified in the first three columns of Schedule II to the Dangerous Drugs Act, 1930 (II of 1930), and for a purpose specified in sub-section (2) of section 7 of the said Act shall be cancelled except as regards anything done or any offence committed or any fine or penalty incurred or any proceedings instituted before the said date.

34.2. Charas shall not be imported into British India by land through the medium of the post office or save in accordance with the following conditions, namely :—

(1) Where the final destination is in British India the import—

(a) shall be effected on behalf of a local Government or under an import authorisation granted by the Local Government within whose jurisdiction the importer resides or has his place of business, or by an officer empowered in this behalf by such Local Government, and

(b) in the case of import from Central Asia shall be subject to the additional requirements and restrictions imposed by rule 34.3.

(2) Where the final destination (i) in the case of import from a State in India is another part of the same State, or (ii) in the case of import from a foreign settlement in India is another part of the same settlement, the import shall be effected under an authorisation granted by or under the orders of the Local Government within whose jurisdiction the place of importation is situated, such authorisation being marked "in transit".

34.3. The additional requirements and restrictions applicable to the import of charas by land from Central Asia shall be as follow :—

(1) Import shall not be effected save by one of the following routes —

(i) by the road leading into the Punjab from Leh across the Lingti Plain over the Baralacha Pass through Lahul, via Kyelang and Koksar, across the Rohtang Pass to

The Central Charas (Import by Land) Rules were published by the Government of India, Finance Department (Central Revenues), in exercise of the powers conferred by sub-section (2) of section 7 of the Dangerous Drugs Act, 1930 (II of 1930), in Government of India Notification No. 6, dated 14th September, 1935.

PUNJAB EXCISE MANUAL.

Manali: provided that this route shall not be used from the 20th September to the 30th June;

- (ii) by the Kashmir route from Leh, leading into the Punjab, *via* Kohala and Murree: provided that this route shall not be used from the 1st November to the 31st May;
- (iii) from Leh by the Srinagar-Banihal-Jammu motor route leading into the Punjab: provided that this route shall not be used from the 1st November to the 31st May;
- (iv) by the Gomal route leading into the North-West Frontier Province, *via* Khajuri Kuch, Murtaza and Manjhi;
- (v) by the Chitral route leading into the North-West Frontier Province

(2) Charas imported by any of the three routes leading into the Punjab shall be obtained from the warehouse established at Loh.

(3) Charas imported by the Chitral route shall be obtained from the bonded warehouse established at Chitral

(4) Charas shall be imported in packages of not less than 10 seers in weight each and of the form regularly used and recognised by the trade.

(5) Only charas imported by contractors in the United Provinces shall be imported *via* the Srinagar-Banihal-Jammu route and such charas shall pass through the Punjab in bond without being registered in one of the Punjab war houses, but* shall be registered at the Custom House, Jammu, Tawi, under the supervision of the Deputy Inspector in charge of the House

(6) Charas not covered by sub-rule (5) imported into the Punjab or the North-West Frontier Province shall be conveyed direct to a bonded warehouse established for the storage of charas under the Excise Law in force in the Punjab or the North-West Frontier Province, as the case may be, according to the route taken; as follows:—

- (i) charas imported across the Roblang Pass .. Sultanpur Warehouse.
- (ii) charas imported by the Kashmir route .. Rawalpindi Warehouse.
- (iii) charas imported by the Gomal route .. Dera Ismail Khan Warehouse.
- (iv) charas imported by the Chitral route .. Provincial Warehouse, Peshawar.

(7) Charas imported through the Punjab or the North-West Frontier Province direct into any other province of British India shall be conveyed to a warehouse established for the storage of charas under the Excise Law in force in the province of import, the journey to the warehouse being effected, so far as possible, by rail.

*As amended by the Government of India, Finance Department (Central Revenues) Notification No. 7, dated 2nd September 1935.

CENTRAL CHARAS (IMPORT BY LAND) RULES.

(5) All charas imported shall be deemed to be in bond and no package shall in any circumstances be opened or broken in bulk on its way to the bonded warehouse in British India. On arrival at the place of destination, the charas consignment shall be delivered up, along with the import authorisation covering the consignment, for the inspection of the Officer-in-charge of the Warehouse.

(9) On any package of charas lost or abstracted from any consignment while in British India in transit to the bonded warehouse, duty shall be payable to the Local Government of the province in which the loss or abstraction occurred at the rate of excise duty chargeable on charas under the law in force in that province.

(10) The authorisation referred to in sub-clause (a) of clause (1) of rule 34-2 shall be issued in the annexed form. A copy of every authorisation shall be retained for record by the authority issuing it. A record copy shall be handed to the importer so that it may accompany the consignment. A third copy shall be sent to the Joint Commissioner at Leh or the Officer-in-charge, Chitral Bonded Warehouse, as the case may be, or, if either of these officers be empowered under rule 34-2 to issue authorisations, he shall send the third copy to the Local Government so empowering him. A fourth copy shall be sent to the Officer-in-charge of the bonded warehouse in the province in which the place of destination is situate. In respect of charas imported into a province other than that in which the place of importation is situate, an additional copy shall be sent to the Government of the latter province; in respect of charas imported *via* Kashmir an additional copy shall be sent to the Inspector of Customs and Excise, Srinagar, Kashmir.

34-4 Notwithstanding anything contained in rule 34-2, the Local Government may by general or special order permit a traveller to import charas personally into British India by land from a State in India or foreign settlement in India up to the limit of quantity within which possession by him is allowed without a pass on the British Indian side of the frontier.

Form of authorisation for import of charas by land.

Import Pass No. _____ Date _____ 19 .

Being charged with the duty of regulating the import of charas by land in o the Province of _____ I hereby authorise the importation of charas according to the following particulars, by—

- (1) Name of owner with father's name (1) _____
and address, _____
- (2) Name of the licensed importer (of (2) _____
the place of destination) with
father's name and address.

PUNJAB EXCISE MANUAL.

- (3) Name, with father's name of the Agent authorised by the owner to remove charas or the name of owner, if he is present. (3) _____
- (4) Name and address of the carrier in whose charge charas is despatched. (4) _____
- (4a) Quantity of charas to be imported (4a) _____
- (5) Number of packages .. (5) _____
- (6) Gross weight of packages .. (6) _____
- (7) Name and locality of the bonded warehouse to which the charas is consigned. (7) _____
- (8) Place from and the route by which the consignment of charas is to be imported and conveyed to the bonded warehouse. (8) _____
- (9) Period within which the importation is to be effected. (9) within a period of _____ from the date of this authorisation.
- (10) Description of each bundle :—

No.	Weight.	Year of despatch from Yarkand.	Year of Import into Leh or Chitral.
(Sufficient space for entry of about 10 bundles.)			
- (11) Remarks in regard to any increase or decrease found in the weight of any of the bundles at the time of removal by repairs or dryage, etc. (11) _____

(Signature and full official designation of the Officer issuing the authorisation.)

APPENDIX (ii).

Schedule of Import duties under the Indian Tariff Act, 1894 (viii of 1894) (Liquor only).
 REPRINT OF SCHEDULE II APPENDED TO THE INDIAN TARIFF ACT, VIII OF 1894 (AS IN OPERATION ON 1ST JANUARY 1933) SHOWING THE RATES OF CUSTOMS DUTY ON LIQUORS.

SCHEDULE II.—IMPORT TARIFF.

Serial No.	Number in the statutory Schedule.	Name of Article.	Per	Tariff values.	Standard rate of duty	DIFFERENTIAL RATE OF DUTY IF THE ARTICLE IS THE PRODUCE OR MANUFACTURE OF—	
						The United Kingdom	A British Colony.
8	215	LIQUORS. Ale and beer	--	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
		In barrels or other containers containing 27 oz. or more, per Imperial gallon	--	--	1 2 0	0 11 0	--
		In bottles containing less than 27 oz. but not less than 20 oz. per bottle.	--	--	0 3 0	0 2 4	--
		In bottles containing less than 13½ oz., but not less than 10 oz., per bottle	--	--	0 1 6	0 1 2	--
		In bottles containing less than 6½ oz. but not less than 5 oz., per bottle.	--	--	0 0 9	0 0 7	--
		In other containers, per Imperial gallon.	--	--	1 8 0	1 2 8	--

PUNJAB EXCISE MANUAL.

REPRINT OF SCHEDULE II APPENDED TO THE INDIAN TARIFF ACT, VIII OF 1891 (AS IN OPERATION ON 1st JANUARY 1933) SHOWING THE RATES OF CUSTOMS DUTY ON LIQUORS—CONTD.

SCHEDULE II.—IMPORT TARIFF—CONTD.

Serial No.	Number in the sub- category & sub- table	Name of Article	Per	Tariff values.	Standard rate of duty.	PREFERENTIAL RATE OF DUTY IF THE ARTICLE IS THE PRODUCE OR MANUFACTURE OF—	
						The United Kingdom.	A British Colony.
9		LIQUORS CONT. Porter, cider and other fermented liquors exceptable and beer.	In barrels or other containers containing 27 oz., or more, per Imperial gallon.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
			In bottles containing less than 27 oz., but not less than 20 oz., per bottle.	..	0 15 0	..	..
			In bottles containing less than 13½ oz., but not less than 10 oz., per bottle.	..	0 2 6	..	..
			In bottles containing less than 6½ oz., but not less than 5 oz., per bottle.	..	0 1 3	..	..
			In other containers, per Imperial gallon.	..	0 0 7½	..	..
				..	1 4 0	..	..

APPENDIX (II).

29	Denatured Spirit	..	Ad valorem	03 per cent.	..	..
	Tariff value.—					
	Spirit from Java denatured before clearance.	Imperial gallon ..	..	..	..	..
30	Spirits (other than denatured spirit)—					
	(1) Brandy, gin, whisky, and other sorts of spirits not otherwise specified, including wines containing more than 42 per cent of proof spirit	Imperial gallon of the strength of London proof	..	37 8 0	..	..
	(2) Liqueurs, cordons, mixtures and other preparations containing spirit not otherwise specified—					
	(i) entered in such a manner as to indicate that the strength is not to be tested.	Imperial gallon	..	50 0 0	..	..
	(ii) not so entered ..	Imperial gallon of the strength of London proof.	..	37 8 0	..	..

*74th Government of India (Department of Commerce) notification No. 73-T (2)/33, dated 18th December 1933.

PUNJAB EXCISE MANUAL.

REPRINT OF SCHEDULE II APPENDED TO THE INDIAN TARIFF ACT, VIII OF 1894 (AS IN OPERATION ON 1st JANUARY 1930) SHOWING THE RATES OF CUSTOMS DUTY ON LIQUORS—CONTD.

SCHEDULE II—IMPORT TARIFF—CONTINUED

Serial No.	Number in the statutory Schedule.	Name of Article	Per	Tariff value	Standard rate of duty.	PREFERENTIAL RATE OF DUTY IF THE ARTICLE IS THE PRODUCE OR MANUFACTURE OF—	
						The United Kingdom.	A British Colony.
11	20	LIQUORS—CONTD. (a) the duty on any article included in this item shall in no case be less than the duty which would be charged if the article were included in Part V of the Statutory Schedule (i.e., 25 per cent. ad valorem);		Rs. A P	Rs. A. P.	Rs. A. P.	Rs. A. P.

APPENDIX (ii).

(6) where the unit of assessment is the imperial gallon of the strength of London proof, the duty shall be increased or reduced in proportion as the strength is greater or less than London proof.				
(1) Bitters—				
(i) entered in such a manner as to indicate that strength is not to be tested.	Imperial gallon ..	50 0 0	..	45 0 0
(ii) not so entered .	Imperial gallon of the strength of London proof.	37 8 0	..	33 12 0
(2) Drugs and medicines containing spirit—				
(i) entered in such a manner as to indicate that the strength is not to be tested.	Imperial gallon ..	40 0 0	36 0 0	26 0 0
(ii) not so entered ..	Imperial gallon of the strength of London proof.	29 0 0	26 0 0	26 0 0
(3) Perfumed spirits ..	Imperial gallon ..	60 0 0	52 8 0	..
4) Rum ..	Imperial gallon of the strength of London proof.	37 8 0	..	33 12 0

APPENDIX (iii).

Notification under the Sea Customs Act, 1878.

FINANCE DEPARTMENT (CENTRAL REVENUES).

NOTIFICATION.

CUSTOMS.

New Delhi the 18th February 1933.

No. 9.—In exercise of the power conferred by section 19 of the Sea Customs Act, 1878 (VIII of 1878) and in supersession, with effect from the 1st March 1933, of the notification of the Government of India in the Finance Department (Central Revenues) No. 24-Customs, dated the 5th July 1930, the Governor-General in Council is pleased with effect from the 1st March 1933, to prohibit the bringing into British India through the medium of the Post Office, or the taking out of British India through that medium to any place outside India, of any opium, morphine, cocaine or other narcotic: Provided that a medicinal preparation which has been declared by a notification for the time being in force under clause (g) of section 2 of the Dangerous Drugs Act, 1930 (II of 1930) not to be a manufactured drug may be brought into British India or taken out of British India to such place through the medium of the parcel post.

2. The Governor General in Council is further pleased to direct that the prohibition hereinbefore imposed shall be in addition to and not in derogation of the prohibitions and restrictions imposed by the Dangerous Drugs (Import, Export and Transhipment) Rules, 1933, published with the notification of the Government of India in the Finance Department (Central Revenues) No. 1-Dangerous Drugs, dated the 18th February 1933.

PRINTED BY
THE SUPERINTENDENT, GOVERNMENT PRINTING, PUNJAB.
261FC—1,000—25-1-34—8GPP Lahore.

PUNJAB EXCISE MANUAL.

SCHEDULE.

1		2	3
Railway.		State.	District.
<i>Rewari-Bhatinda-Fazilka Section.</i>			
	Rewari-Bhatinda Faridkot-Frontier	Dujana ..	} Hisar.
		Jind ..	
		Patiala ..	
	Faridkot Frontier Muktsar	Faridkot ..	} Ferozepore .
		Nabha ..	
East Indian Railway system.	2 Delhi-Ambala Kalka Railway.		
	Ambala-Kalka	Patiala ..	} Ambala.
		Kalsia ..	
North-West- ern Railway system.	3. North-Western Railway		
	<i>Main Line</i>		
	Ambala-Khanna	Patiala ..	} Ambala.
		Nabha ..	
	Khanna-Ludhiana	Patiala ..	Ludhiana.
	Ludhiana-Amritsar ..	Kapurthala ..	Jullundur.
	<i>Rocwind-Bhatinda Branch.</i>		
	Ferozepore-Bhatinda ..	Faridkot ..	} Ferozepore
		Nabha ..	
		Patiala ..	
	<i>Jammu-Kashmir Section.</i>		
	Sialkot-Jammu ..	Jammu ..	Sialkot.
Ditto	4. Southern Punjab Railway		
	<i>Main-Line.</i>		
	Samasata-Panjkos ..	Bahawalpur ..	Multan.
		Bikaner ..	Ferozepore .
	<i>Ludhiana Extension.</i>		
	McLeodganj Fazilka ..	Bahawalpur ..	Multan.

(b) Government of India Notifications Nos. 313-I. and 315-I.,
dated the 2nd July 1924.

Whereas the Governor-General in Council has full and exclusive power and jurisdiction of every kind over the lands lying within the States specified in the second column of the Schedule hereto annexed

APPENDIX (i).

which are, or may hereafter be occupied by the Railways specified in the first column of the said Schedule (including the lands occupied by stations, by outbuildings and for other railway purposes), and over all persons and things whatsoever within the said lands.

In exercise of the powers conferred by the Indian (Foreign Jurisdiction) Order in Council, 1902, and of all other powers enabling him in that behalf, the Governor-General in Council is pleased to provide as follows for the administration of justice within the said lands :—

PART I.—CRIMINAL JURISDICTION.

For the purposes of criminal jurisdiction, except in proceedings against European British subjects and persons jointly charged with European British subjects, the following arrangements shall be made namely :—

Within the lands occupied by the Railways as aforesaid, the officers and the Court mentioned in the corresponding entries in the third, fourth and fifth columns of the Schedule shall exercise, respectively—

- (a) the powers of a District Magistrate including all powers conferable on a District Magistrate,
- (b) the powers of a Court of Session, and
- (c) the powers of a High Court,

as described in the Code of Criminal Procedure, 1898, as for the time being in force in the said lands.

PART II.—CIVIL JURISDICTION.

For the purposes of civil jurisdiction the following arrangements shall be made, namely :—

Within the lands occupied by the Railways, as aforesaid, the officers and the Court mentioned in the corresponding entries in the Schedule shall exercise connected with

- (a) the powers of a District Court, and
- (b) the powers of the High Court,

as described in the Punjab Courts Act, 1918, as for the time being in force.

II. * * * * *

(c) *Government of India Notifications Nos. 344-I. and 346-I., dated the 2nd July 1924, as amended by Notifications Nos. 147-I. and 148-I., dated 23rd March 1929.*

Whereas the Governor-General in Council has full and exclusive power and jurisdiction of every kind over the Railway lands specified in notifications Nos. 343-I. and 345-I., dated the 2nd July, 1924, and over all persons and things whatsoever within the said lands :

PUNJAB EXCISE MANUAL.

In exercise of the powers conferred by the Indian (Foreign Jurisdiction) Order in Council, 1902, and of all other powers enabling him in that behalf, the Governor-General in Council is pleased to apply to the said lands (hereinafter styled the Railway Lands) the enactments specified in the Schedule hereto annexed, in so far as the same may be applicable thereto and subject to any amendments to which the enactments are for the time being subject in British India :

Provided, first, that in the enactments as so applied references to a local Government shall be read as referring to the ^{Governor} ~~the~~ _{Agent to the} of the Punjab in Council Governor-General, Punjab States : references to a High Court as referring to the High Court of Judicature at Lahore : and except where the context or the modifications hereinafter referred to otherwise require, references to British India or to a province or the territories subject to a local Government as referring to the Railway lands :

Provided, secondly, that the further modifications and restrictions set forth in the said Schedule shall be made in the said enactments as so applied :

Provided, thirdly, that for the purpose of facilitating the application of the said enactments any Court in the Railway lands may construe the provisions thereof, and any notifications, orders, rules, forms or bye-laws thereunder, with such alterations, not affecting the substance, as may be necessary or proper to adapt them to the matter before the Court :

Provided, fourthly, that subject to the provisions of this notification, the ^{Governor of the Punjab in Council} ~~the~~ _{Agent to the Governor-General, Punjab States} may direct by what officer any authority or power under the said enactments shall be exercisable.

II. * * * * *

SCHEDULE.

<i>Enactments applied.</i>	<i>Further modifications and restrictions.</i>
1. The Indian Penal Code (Act XLV of 1860).	In section 75 the words " British India " shall be read as referring to British India and the railway lands.
2. The Police Act, 1861 (V of 1861).	(1) In section 1 for the first paragraph the following shall be substituted :— " The words ' Magistrate of the district ' shall mean the officer exercising within the railway lands in question the powers of a District Magistrate as described in the Code of Criminal Procedure, 1899."

APPENDIX (i).

SCHEDULE—CONTD.

<i>Enactments applied.</i>	<i>Further modifications and restrictions.</i>
	(2) In section 31 for the words "road or in any open place or street or thoroughfare within the limits of any town" the words "railway lands" shall be substituted.
3. Forcainers Act, 1864 (III of 1864).	..
4. The Public Gambling Act, 1867 (III of 1867).	The preamble, the first two paragraphs of section 1 and section 2 shall be omitted.
5. The Court-fees Act, 1870 (VII of 1870).	..
6. The Cattle-trespass Act, 1871 (I of 1871).	..
7. The Indian Evidence Act, 1872 (I of 1872).	In sections 57, 74, 78 and 79 the words "British India" shall be read as referring to British India, the railway lands and areas outside British India under the administration of the Governor-General in Council.
8. The Indian Contract Act 1872 (IX of 1872).	..
9. The Indian Oaths Act, 1873 (X of 1873).	..
10. The Opium Act, 1878 (I of 1878).	..
11. The Indian Arms Act, 1878 (XI of 1878).	After section 33 the following section shall be inserted :— "34. Notwithstanding anything contained in this Act, the Governor-General in Council may, by notification in the <i>Gazette of India</i> , apply to the railway lands any rules under the Indian Arms Act, 1911, for the time being in force in British

PUNJAB EXCISE MANUAL.

SCHEDULE—CONTD.

*Enactments applied.**Further modifications and restrictions.*

India, subject to any amendments to which such rules are for the time being subject in British India and with such modifications or restrictions as may be specified in the notification, and any rules so applied shall have effect in the railway lands as if made under this Act."

- | | |
|---|---|
| 12. The Indian Explosives Act, 1884 (IV of 1884). | Sub-sections (1) to (4) of section 18 shall be omitted. |
| 13. The Indian Telegraph Act, 1885 (XIII of 1885). | .. |
| 14. The Provincial Small Cause Courts Act, 1887 (IX of 1887). | .. |
| 15. The Police Act, 1888 (III of 1888). | .. |
| 16. The Revenue Recovery Act, 1890 (I of 1890). | For section 8 the following shall be substituted :— |

"8. The provisions of this Act shall apply equally to—
 (a) the recovery in the railway lands of any arrear of land revenue accruing, or sum recoverable as an arrear of land revenue and payable to a Collector or other public officer or to a local authority in any part of British India, or in any local area which is not part of British India but which is under the administration of the Governor-General in Council and to which

APPENDIX (i).

SCHEDULE—CONTD.

*Enactments applied**Further modifications and restrictions.*

- the Revenue Recovery Act, 1890, has been applied; and
- (b) the demand for the recovery in British India or in any such local area of any such arrear accruing, or sum so recoverable and payable, in the railway lands."
17. The Epidemic Diseases Act, 1897 (III of 1897). ..
18. The General Clauses Act, 1897 (X of 1897). In section 3, clause (7), the words "British India" shall remain unmodified, but in any other enactment, where this definition would otherwise apply, the words shall be read subject to the provisions of this notification.
19. The Code of Criminal Procedure, 1898 (V of 1898). (1) Sections 22 to 25 shall be omitted.
- (2) A Sessions Judge at his discretion—
- (a) may take cognizance of an offence without the accused person being committed to the Court of Session by a Magistrate, and, if so, shall follow the procedure laid down by this code for the trial of warrant cases by Magistrates; and
- (b) in other cases may direct that any trial before the Court of Session shall be without jury or aid of assessors.

PUNJAB EXCISE MANUAL.

SCHEDULE—CONTD.

*Enactments applied.**Further modifications and restrictions.*

- (3) In section 503, sub-section (1) after the words "such attendance and," the words "If such witness resides in any area to which this code applies or in British India" shall be inserted.
- (4) Nothing in the code as applied shall be deemed to apply to proceedings against European British subjects or persons charged jointly with European British subjects.
20. The Indian Post Office Act, 1898 (VI of 1898). ..
21. The Indian Stamp Act, 1899 (II of 1899). ..
22. The Indian Petroleum Act, 1899 (VIII of 1899). Sub-section (3) of section 1 and sub-section (1) of section 24 shall be omitted.
23. The Indian Extradition Act, 1903 (XV of 1903). ..
24. The Code of Civil Procedure, 1908 (V of 1908). (1) In section 2, sub-section (5) section 10 and rule 49, sub-rules (4) and (5) of order XXI in the first schedule the words "British India" shall be read as referring to British India and the railway lands.
- (2) In the proviso to section 29 after the word "summonses," the words "are situate in British India or," shall be inserted.

APPENDIX (i).

SCHEDULE—CONTD.

*Enactments applied.**Further modifications and restrictions.*

- (3) For section 13 the following shall be substituted :—

“ 13. Any decree passed by a civil court in British India, or
 Execution of decrees of British courts, of by any court established or continued by the authority of the Governor-General in Council, may, if it cannot be executed within the jurisdiction of the court by which it was passed, be executed in the manner here provided within the jurisdiction of any court in the railway lands ”

- (4) In section 45, after the words “ and court,” the words ‘ situated in British India or ’ shall be inserted

- (5) In section 78 for clause (b) the following shall be substituted —

“ (b) Courts situate in British India or in any other part of the British Empire, or ”

- (6) To rule 25 of order V in the first schedule the following shall be added :—

“ Provided that, if the defendant resides in British India, the summons may be sent for service to a court (not being a High Court) having jurisdiction at the place where he resides; and, if the court returns the summons with an endorsement

PUNJAB EXCISE MANUAL.

SCHEDULE—CONTD.

*Enactments applied.**Further notifications and restrictions.*

signed by the Judge or other officer of the court that the summons has been served on the defendant in manner hereinbefore directed, such endorsement shall be deemed to be evidence of service."

25. The Indian Limitation Act, 1908 (IX of 1908).

(7) The provisions of rule 48 of order XXI in the first schedule shall apply only to those cases in which the salary or allowances are payable in the railway lands.

(1) In section 19 the words "British India" shall be read as referring to British India and the railway lands.

(2) Sections 30 and 31 shall be omitted in the application of the Act to the Jodhpur-Bikaner Railway lands.

(3) In the case of articles 52, 53, 57 59, 61, 63, 64 and 66 to 80 in the first schedule the period of limitation shall be six years, provided that this shall not be deemed to revive any right to sue already at the date of this notification barred under the Indian Limitation Act, 1877, or the Indian Limitation Act, 1908, as in force hitherto in the railway lands.

26. The Indian Registration Act, 1908 (XVI of 1908).

(1) In section 33 the words "British India" shall remain unmodified.

(2) In section 33, sub-section (1), after the words "executing the power-of-attorney reside" in

APPENDIX (I).

SCHEDULE—CONTD.

<i>Enactments applied,</i>	<i>Further modifications and restrictions</i>
	clause (a) and after the words "does not reside" in clause (c), the words "in the railway lands or" shall be added.
27. The Whipping Act, 1909 (IV of 1909).	Section 6 shall be omitted.
28. The Indian Lunacy Act 1912 (IV of 1912).	<p>(1) To section 3, sub-section (1), the following shall be added :— "and includes any asylum in the Punjab which the Governor of the Punjab in Council may, by general or special order, appoint"</p> <p>(2) Sections 14, 15 and 67 shall be subject to the proviso that, if a lunatic is an inhabitant of an Indian State, the Magistrate or Judge, as the case may be may make him over to the care of such State with its consent and, in the case of an order under section 67, with the consent of the person on whose application the inquisition was instituted.</p> <p>(3) In section 85 for the words "in any province" and "in any other province," respectively, the words "in the railway lands" and "outside the railway lands" shall be substituted.</p>
29. The Provincial Insolvency Act, 1920 (V of 1920).	
*30. The Workmen's Compensation Act, 1923 (VIII of 1923).	Sub-section (3) of section 1 shall be omitted.
31. The Indian Soldiers Litigation Act, 1925 (IV of 1925).	Sub-section 3 of section 1 shall be omitted.

*Mentioned in Notification No. 346-L, dated 2nd July 1924, only.

(d) *Government of India Notification No. 546-I., dated 10th September 1931.*

Whereas the Governor-General in Council has full and exclusive power and jurisdiction of every kind over the lands lying within the State specified in the second column of the schedule hereto annexed which are, or may hereafter be, occupied by the Railway specified in the first column of the said Schedule (including the lands occupied by stations, by out-buildings and for other Railway purposes), and over all persons and things whatsoever within the said lands :

In exercise of the powers conferred by the Indian (Foreign Jurisdiction) Order in Council, 1902, and of all other powers enabling him in that behalf the Governor-General in Council is pleased to provide as follows for the administration of justice within the said lands :—

PART I.—CRIMINAL JURISDICTION.

For the purposes of criminal jurisdiction, except in proceedings against European British subjects and persons jointly charged with European British subjects, the following arrangements shall be made namely :—

Within the lands occupied by the Railways as aforesaid the officers and the Court mentioned in the corresponding entries in the third, fourth and fifth columns of the schedule shall exercise, respectively—

- (a) the powers of a District Magistrate including all powers conferable on a District Magistrate,
 - (b) the powers of a Court of Session, and
 - (c) the powers of a High Court,
- as described in the Code of Criminal Procedure, 1898, as for the time being in force in the said lands.

PART II.—CIVIL JURISDICTION.

For the purposes of civil jurisdiction the following arrangements shall be made, namely :—

Within the lands occupied by the Railways, as aforesaid, the officers and the Court mentioned in the corresponding entries in the sixth and seventh columns of the Schedule shall exercise, respectively, for all purposes connected with the administration of civil justice—

- (a) the powers of a District Court, and
 - (b) the powers of the High Court,
- as described in the Punjab Courts Act, 1919, as for the time being in force.

APPENDIX (i).

SCHEDULE.

1	2	3	4	5	6	7
		CRIMINAL JURISDICTION			CIVIL JURISDICTION.	
Railway.	State.	District Magistrate with powers conferable under Section 30 of the Code of Criminal Procedure, 1898.	Court of Session.	High Court	District Court.	High Court.
North-Western Railway system.	Kangra Valley Mandi ..	Deputy Commissioner, Kangra.	District and Sessions Judge, Hoshiarpur	The High Court of Judicature at Lahore.	District and Sessions Judge, Hoshiarpur.	The High Court of Judicature at Lahore.

PUNJAB EXCISE MANUAL.

SCHEDULE—CONTINUED.

<i>Enactments applied.</i>	<i>Further modifications and restrictions.</i>
10. The Opium Act, 1878 (I of 1878).	..
11. The Indian Arms Act, 1878 (XI of 1878).	After section 93 the following section shall be inserted, namely:— “ 84. Notwithstanding anything contained in this Act, the Governor-General in Council may, by notification in the <i>Gazette of India</i> , apply to the Railway lands any rules under the Indian Arms Act, 1878, for the time being in force in British India, subject to any amendment to which such rules are for the time being subject in British India and with such modifications or restrictions as may be specified in the notification, and any rules so applied shall have effect in the Railway lands as if made under this Act.”
12. The Indian Explosives Act, 1891 (IV of 1891).	Sub-sections (1) to (4) of section 18 shall be omitted.
13. The Indian Telegraph Act, 1885 (XIII of 1885).	..
14. The Provincial Small Cause Courts Act, 1887 (IX of 1887).	..
15. The Police Act, 1888 (III of 1888).	..
16. The Revenue Recovery Act, 1890 (I of 1890)	For section 8 the following shall be substituted:— “ 8. The provisions of this Act shall apply equally to— (a) the recovery in the Railway lands of any arrear of land revenue accruing

APPENDIX (i).

SCHEDULE—CONTINUED.

*Enactments applied.**Further modifications and restrictions.*

or sum recoverable as an arrear of land revenue and payable to a Collector or other public officer or to a local authority, in any part of British India or in any local area which is not part of British India but which is under the administration of the Governor-General in Council and to which the Revenue Recovery Act, 1890, has been applied : and

(b) the demand for the recovery in British India or in any such local area of any such arrear accruing or sum so recoverable and payable in the Railway Lands

17. The Epidemic Diseases Act, 1897 (III of 1897).

..

18. The General Clauses Act, 1897 (X of 1897).

In section 3, clause (7), the words " British India " shall remain unmodified, but in any other enactment, where this definition would otherwise apply, the words shall be read subject to the provisions of this notification.

19. The Code of Criminal Procedure, 1898 (V of 1898).

(1) Sections 22 and 25 shall be omitted.

(2) A Sessions Judge at his discretion—

(a) may take cognizance of an offence without the accused person being committed to the Court of Session by a Magistrate, and,

PUNJAB EXCISE MANUAL.

SCHEDULE—CONTINUED.

*Enactments applied.**Further modifications and restrictions.*

if so, shall follow the procedure laid down by this Code for the trial of warrant cases by Magistrates ; and

(b) in other cases may direct that any trial before the Court of Session shall be without jury or aid of assessors.

(3) In section 503, sub-section (1), after the words "such attendance and" the words "if such witness resides in any area to which this Code applies or in British India" shall be inserted.

(4) Nothing in the Code as applied shall be deemed to apply to proceedings against European British subjects or persons charged jointly with European British subject.

20. The Indian Post Office, Act, 1898 (VI of 1898).

..

21. The Indian Stamp Act, 1899 (II of 1899).

..

22. The Indian Petroleum Act, 1899 (VIII of 1899).

Sub-section (3) of section 1, and sub-section (1) of section 21 shall be omitted.

23. The Indian Extradition Act, 1903 (XV of 1903).

..

24. The Code of Civil Procedure, 1908 (V of 1908).

(1) In section 2, sub-section (5) section 10, and rule 49, sub-rules (4) and (5), of Order XXI in the First Schedule the words "British India" shall be read (as referring to British India and the Railway lands.

(2) In the proviso to section 29 after the word "summones" the words "are situate in British India or" shall be inserted.

APPENDIX (i).

SCHEDULE—CONTINUED.

*Enactments applied.**Further modifications and restrictions.*

- (3) For section 43 the following shall be substituted :—

“ 43. Any decree passed by a Civil Court in British India, or by any Court established or continued by the authority of the Governor-General in Council, may, if it cannot be executed within the jurisdiction of the Court by which it was passed, be executed in the manner herein provided within the jurisdiction of any Court in the Railway lands.”

- (4) In section 45 after the words “ any Court ” the words “ situate in British India or ” shall be inserted.

- (5) In section 78 for clause (b) the following shall be substituted :—

“ (b) Courts situate in British India or in any other part of the British Empire or.”

- (6) To rule 25 of Order V in the First Schedule the following shall be added :—

“ Provided that, if the defendant resides in British India, the summons may be sent for service to a Court (not being a High Court) having jurisdiction at the place where he resides : and if the Court returns the summons with an endorsement signed by the Judge

PUNJAB EXCISE MANUAL.

SCHEDULE—CONTINUED.

*Enactments applied.**Further modifications and restrictions.*

- or other officer of the Court that the summons has been served on the defendant in manner hereinbefore directed, such endorsement shall be deemed to be evidence of service."
- (7) The provisions of rule 48 of Order XXI in the First Schedule shall apply only to those cases in which the salary or allowances are payable in the Railway land.
25. The Indian Limitation Act, 1908 (IX of 1908).
- (1) In section 13, the words "British India" shall be read as referring to British India and the Railway lands.
- (2) After section 29 the following section shall be inserted :—
- " 30. Notwithstanding anything herein contained, any suit for which the period of limitation prescribed by this Act is shorter than the period of limitation prescribed by the Limitation Regulation of the Mandi State may be instituted within the period of one year next after the 10th September 1931, or within the period prescribed for such suit by the Limitation Regulation of the Mandi State, whichever period expires first."
26. The Indian Registration Act, 1908 (XVI of 1908).
- (1) In section 33 the words "British India" shall remain unmodified.
- (2) In section 33, sub-section (1), after the words "executing the power of attorney resides" in

APPENDIX (i).

SCHEDULE—CONTINUED.

<i>Enactments applied.</i>	<i>Further modifications and restrictions.</i>
	clause (a) and after the words "does not reside" in clause (c) the words "in the Railway lands or" shall be added.
27. The Whipping Act, 1903 (IV of 1903).	Section 6 shall be omitted.
23. The Indian Lunacy Act, 1912 (IV of 1912).	<p>(1) To section 3, sub-section 1, the following shall be added :— "and includes any asylum in the Punjab which the Governor of the Punjab in Council may by general or special order appoint."</p> <p>(2) Sections 14, 15 and 67 shall be subject to the proviso that, if a lunatic is an inhabitant of an Indian State, the Magistrate or Judge, as the case may be, may make him over to the care of such State with its consent and, in the case of an order under section 67, with the consent of the person on whose application the inquisition was instituted.</p> <p>(3) In section 85 for the words "in any province" and "in any other province," respectively, the words "in the Railway lands" and "outside the Railway lands" shall be substituted.</p>
29. The Provincial Insolvency Act, 1920 (V of 1920).	..
30. The Police (Incitement to Disaffection) Act, 1922 (XXII of 1922).	(1) Sub-section (3) of section 1 shall be omitted.
:	(2) In section 3, the words "British India" shall be read as referring to "British India and the Railway lands."
31. The Workmen's Compensation Act, 1923 (VIII of 1923).	Sub-section (3) of section 1 shall be omitted.

PUNJAB EXCISE MANUAL.

SCHEDULE—CONCLUDED.

<i>Enactments applied.</i>	<i>Further modifications and restrictions.</i>
32. The Indian Soldiers Litigation Act, 1925 (IV of 1925).	Sub-section (3) of section 1 shall be omitted.
33. The Indian Succession Act, 1925 (XXXIX of 1925).	(1) Sections 11 and 57 and Schedule III shall be omitted. (2) For section 382 the following section shall be substituted, namely :— “ 382. Where a certificate in the form of the eighth Schedule to this Act has been granted by a Court having jurisdiction under the Act in British India or under the Act as applied in any area outside British India which is under the administration of the Governor-General in Council; or where a certificate has been granted to a subject of or resident within a Foreign State in the Agency by a Political Agent on the production by such subject or resident of a certificate granted to him by a State Court ; or where a certificate so granted has been extended ; the certificate shall, if it has been stamped in accordance with the provisions of the Court Fees Act, 1870, have the same effect as certificates granted or extended under this Act.”
34. The Indian Sale of Goods Act, 1930 (III of 1930)	..
ACTS OF THE GOVERNOR OF THE PUNJAB IN COUNCIL.	
1. The Punjab Excise Act, 1914 (I of 1914).	..

INDEX TO THE PUNJAB EXCISE MANUAL, VOL. II.

	Order(s) or rule(s)	Order(s) or rule(s).
A.		A—contd.
Acceptance—		Army—
(1) at auction to be pro-		Spirits for the —
cessional ..	5 34 (16)	
Accommodation—		Auction(s)—
For excise officers at breweries		System Licenses sold under—
and distilleries ..	9 14, 10 14	Preliminary proceedings at —
Acetage—		Conduct of —
Duty on poppy ..	2 10, 31 4	Hemp drug vend licenses may
Loss on cultivation of hemp		be sold by—
plant. Exemption of—in case		Opium licenses may be sold
of heads of religious institu-		by —
tion ..	2 8 (15)	
Admixture—		B.
Of chloral hydrate forbidden	5 39 (21)	Bar(s)—
	18 17, 21 41,	Licenses for retail vend of
	21 42	foreign liquor at hotel ..
Alteration—		
Of liquor by licensee	5 39 (25)	Barrier(s)—
Advance—		Excise — Rules regarding —
Report of duty in distilleries.	9 120	
Losses against—		Beer(s)—
Payments of certain licence fees	5 34,	Defined
to be in —	5 39 (21)	Manufactured in India Duty
		on — at what rate to be
Advisory Committee—		imposed
(See Committee)		Prepayment of duty on —
Agent(s)—		before removal
Manager of distillery may act as	9 116	Alternative system for payment
— for removals	5 39 (27)	of duty on — by periodical
Authorisation of—		settlement
Allowance—		Wastage and dryage allowance
Wastage and dryage — on issue	2 2, 2 5,	on issue of —
of beer	10 34	
Annual—		Refund of duty on spoilt or
Licenses to be—	4 2	destroyed —
Apparatus—		Classed as foreign liquor
Measures and appliances to be		Retail licenses for — only
provided at breweries and	9 44, 10 18,	
distilleries ..	10 19, 10 20	Retail licenses for — granted by
		tender
Appeal(s)—		Bhang—
To Collector, Commissioner, and	3 11, 21 71,	Import, export and transport
Financial Commissioner	27 34.	of — through post
		Special license for cultivation
Time within which — to be	3 12, 21 72,	of—
presented	27 35	And charas vend licenses
To be accompanied by order	3 12, 21 73,	And charas farms ..
appealed against	27 35	Duty on —
		Import of —
Application(s)		Export of —
For license to work a distil-	9 2	
lery	10 3	Transport of —
For license to work a brewery		
Appointment(s)—		Cultivation of hemp plant for
Of an officer in charge of a charas	15 3	production of —
warehouse		Possession of — ..

	Order(s) or rule(s).		Order(s) rule(s).
B—contd.		B—concl.	
Bhang—concl.		Brewery(ies)—concl.	
Cultivation of — in certain districts exempt from the Act ..	2·8 (16)	Sampling in — ..	10
For the Satlani Sahib Gurdwara ..	2·8 (13) & (14)	Appointment of a manager in a — ..	10
Cultivation of — by heads of religious institutions ..	2 8 (15)	Measures used in — ..	10·18, 10·10
Bids—		Gauging in — ..	10·23—10·10
(See Auction)		Brewing book in a — ..	10·10
Black List ..	4·8	Working of — ..	10·29—10·10
Boiling—		Duty in — ..	10 34, 10·10
Of opium before sale forbidden ..	21 41, 21·42	Remission of duty in — ..	10
Bond(s)—		Designation of vessels in — ..	10 21, 10·10
For payment of duty on spirit and liquor ..	9 121	Additional rules for the control of — ..	10·10
Rules regarding export of spirit, in — to Indian States ..	7 11, 7·14, 7 15, 7 16	License to work — carries right of bottling ..	10
Issue of spirit in — from distilleries ..	7 11—7·16	British Territory—	
Export of bhang in — ..	16 5, 17·9—17 11.	Duty waived upon transport of excisable articles under the Excise Act through intervening — ..	2·8 (10)
Export of charas in — ..	13·12, 14 7—14·12	Butyl-Chloral hydrate—	
Transport of charas in — ..	13 13, 14·7—14 11.	Licensed vendors forbidden to keep — on licensed premises ..	5·39 (18·1, 21·41, 21·10)
Taken for performance of conditions under the Opium Act ..	21 45	C.	
Bonded Warehouse—		Cancellation—	
(See Warehouse)		Of licenses ..	5·39 (21·61, 21·27)
Bottle(s)—		Of a spirit vend license. Compensation on — ..	5·39 (36)—(3)
Capacity of — for country spirit ..	5·40 (18), 9 93	Of an opium vend license not to operate as bar to any lawful proceedings against a defaulter, ..	21 6
Capacity of — for foreign liquor ..	5·39 (29), 5·40 (18), 9 93.	Disposal of stock and plant on — of license ..	5 39 (20·18·11, 18·21·47, 21·63—21·21)
Bottling—		Re-sale and — of licenses ..	21·63—21·21
Licenses ..	5 1, 5·40 (18)	Refund of fee or deposit on — of license ..	21·21
Minimum contents in — of foreign liquor ..	5 39 (29)	Of poppy cultivator's license ..	21
Restrictions on — ..	5 14	Canteen Tenant System—	
Specification of labels used in — ..	5 40 (18), 9 93	Assessment of fee for licenses under the — ..	5·1, 5·40 (9)
Addition of gold and silver leaves to spirit used in — ..	5 39 (22)	Licenses granted under the — ..	5·1, 5·40 (9)
Breaches—		Cantonment(s)—	
Of conditions of license—		Sale of liquor in — ..	4·17, 5·1, 5·19, 5·20
Under the Excise Act ..	5 39 (34)	Caoutchoucine—	
Under the Opium Act ..	21·62—21·67.	Prescribed for denaturation of spirit ..	9 9
Under the Dangerous Drugs Act ..	27 32	Specification of — ..	9 9, 9 12
Brewers—		Casks—	
Security to be taken from — ..	10 5	Marking of — at distilleries ..	9 61
Brewery(ies)—		Returned to distillery to be regauged, &c. ..	9 61
Terms used in — ..	10 2	Gauging of — in distilleries ..	9 61
Yatse Control of — ..	10 12, 10 13, 10 24—10·30.		
Licensing of — ..	10 3—10 9		
Hypothecation of — premises ..	10·10		
Additions to — ..	10·11		
Inspection of — ..	10 12		
Posting of establishment to — ..	10·13		
Quarters for — excise staff ..	10·14, 10 15		

Order(s) or
rule(s)Order(s)
or rule(s)

C—contd.

C—contd

Certificate—Of sale by wholesale vendor of
opium 21 41**Chandu—**

Manufacture and possession of— 26 1, 26 2

Confiscated —, Disposal of — 23 1—25 3

Charas—Transport of — through inter-
vening British territory 34 2

Disposal of deteriorated — 15 30—15 33

Warehouses Monthly state
ments from — 15 39Licenses to be sold singly or
in groups 18 9

And Bhang farms 18 10

Method of payment of duty
on — 15 34, 15 35Duty on — 2 6,
15 34—15 37Import of — 13 6—13 11,
14 4—14 6,
34 2, 34 3,
34 4Export of — 13 12,
14 7—14 12.Import, export and transport
of — through post 13 18, 13 19Import, export and transport-
of — under pass 13 3, 14 2

Import of — defined 13 2

Export of — defined 13 3

Exemption regarding import
export and transport of — 13 4Fee for grant of a pass or permit
for — 14 3Transport of — from a bonded
warehouse 13 13,
14 7—14 12Transport of — to vend pre-
mises 13 14,
14 13—14 17Transport of — from vend
premises 13 15, 13 16,
14 18—14 21.Imported — to be consigned to
bonded warehouse .. 34 3Warehouses Registers to be
maintained in — .. 15 5—15 7Pass book for — stored in
warehouses .. 15 9—15 12Deposit and removal of — in
and from warehouses .. 15 13—15 23Depositor of — not to remain
in warehouse .. 15 8

Weighment of—in warehouse .. 15 23

Contract area system for suppl.
of — ..Bonded warehouses establish-
ment for storage of — at certain
places ..Storage fee on — at bonded
warehouses ..

Possession of — ..

Sale of — ..

Chemical Works—

Definition of — 11 1

License. Application for — 11 8—11 12

Transfer of — license 11 16, 11 21

Preparations manufactured and
sold in — List of — 11 11, 11 13,
11 22,

Fee for — license 11 14

Disposal of stock at — on de-
termination of license 11 15

Hours of work at — 11 19

Persons authorised to enter — 11 20

Samples in — 11 17, 11 35,
11 36.Cost of excise staff supervi-
sing—Licensee to pay 11 18Rectified spirit supplied to —
Rules regarding — 11 24—11 26Rectified spirit obtained or pre-
pared in — Prohibition of dis-
posal of — 11 23Pipes in — Locks to be affixed
on — 11 27Distilling apparatus in — Locks
to be affixed on — 11 28Issue of spirit from spirit store
in — 11 29, 11 30Disposal of recovered spirit
in — 11 31, 11 32Finished preparations in —
Rules regarding — 11 33, 11 34

Calculation of duty in — 11 37

Issue of preparations from —
Rules regarding — 11 38—11 40

Accounts and returns in — 11 41—11 45

Stock taking in — 11 46

Wastage in — 11 47, 11 47-A

Labels used in — 11 48

Fire in — 11 49

Infringement of —
license 11 50Reservation of —
by — rules 11 51**Chemist(s)—**License for sale
by—and d 5for
drugsdrat
vend
on

C— <i>contd.</i>	Order(s) or rule(s).	C— <i>concl.</i>	Order(s) or rule(s).
Compensation—		Country Spirit—<i>concl.</i>	
When claimable on cancellation and suspension of license, per- mit or pass ..	21-66	Persons to whom issue of — may be made from distil- leries ..	9-115
When not claimable ..	5-39	Cultivation—	
Compounding—	(36)—(38) 21-65	Exemption of duty on — of hemp plant, in case of reli- gious institutions ..	2-8 (15)
Of spirit permitted in dis- tilleries only ..	5-39 (22), 9-92	Of hemp plant, where permit- ted ..	2-8 (16)
Conditions—		Accege duty on poppy — ..	2-10, 31-4
General — binding on all liquor shops ..	5-39	Of poppy where permitted ..	31-2
Special — for individual liquor licenses ..	5-40	Withdrawal of — license for poppy ..	31-4
Of hemp drugs licenses ..	18-13	Surrender of — license for poppy ..	31-4
Of opium licenses ..	21-41—21-44	Disposal of stock of — of poppy ..	31-4
Of licenses granted to drug- gists ..	28-7	Cultivator—	
Of licenses granted to che- mists ..	28-8	Facilities granted to licensed — of poppy ..	31-4
Conduct—		Obligations of — of poppy ..	31-4
Of auction of licenses ..	5-38, 18-8, 21-1	Manufacture of opium by — Transport of opium and poppy- heads by — ..	31-4
Confiscated Articles—		Possession of opium and poppyheads by — ..	21-12, 31-4
Disposal of — ..	8-1—8-5, 22-1—22-2, 25-1—25-3	Sale of opium and poppyheads by — ..	21-8, 31-4
Consignment(s)—		Poppy —'s license form ..	21-39, 31-4
Of spirit from distilleries to shops to be verified by excise inspectors ..	7-9, 7-10	D.	
Consumption—		Dak Bungalows—	
Of opium forbidden by culti- vator ..	31-4	Licenses for — ..	5-1, 5-40 (7)
Of opium forbidden on vend- premises ..	21-42	Dangerous Drugs—	
Country Fermented Liquor—		Import or export of — by air ..	33-3
Possession and sale of — ..	4-1, 5-1, 5-22, 5-40 (17) 5-40 (22) A (23)	Import of — ..	31-4
Import of — ..	6-5	Export of — ..	31-6—31-8, 31-10—31-12
Transport of — ..	6-13	Transmission of — through post Ports for export of — ..	31-5, 31-13 31-9
Country Liquor—		Transshipment of — ..	31-14
Definition of — ..	1-2	Death—	
Country Spirit—		Of license holder. Renewal of license on — ..	5-10, 18-13, 21-69, 27-31
Licenses (See Licenses) ..		Of license holder. Recovery of fee on — ..	5-39 (33), 18-8, 24-1
" not to cover sale of foreign spirit ..	5-14	Default—	
Duty on — when payable ..	9-118—9-121	Of licensed vendor in fulfilment of conditions ..	
Import of — ..	6-7	Penalty for — ..	5-39 (34), 18-13, 21-62, 27-32
Export of — ..	6-12, 7-11, 7-14, 7-15, 7-16	Definition—	
Transport of — ..	6-12, 7-12—7-16	Of foreign liquor ..	1-2
Procurement of — ..	4-1	Of country liquor ..	1-2
Bottling of — ..	5-1, 5-26, 5-40, (14) (20), 9-93	Delegation of Powers—	
Reduction of strength of — by wholesale vendors ..	5-1, 5-47 (21)	By Municipal Commissioner ..	3-9
Persons interested in — trans- acted to sell foreign liquor licenses ..	5-14, 5-28 (6)	Per collector ..	3-10

D—contd.

Denaturation Spirit—

Of spirit. Process of — ..	9 95
Cao-tchou-ine to be ordinarily used for —	9 95
To be watched by officer in charge ..	9 98

Denatured Spirit—

Limit of private possession of — ..	4 1
To be stored separately	9 98
Analysis by Chemical Examiner of samples of —	9 99, 9 100
Duty on — at what rate to be imposed ..	2 1, 2 2
Import of —	6 8
Export of —	6 12
Transport of —	6 12
Possession of — ..	4 1
Sale of —	5 1, 5 40 (15)

Deposit—

Of charas in warehouses	15 13, 15 15
Of Rs. 25 before bidding at auction ..	5 38 (8)
Of one-sixth license fee within seven days of auction	5 38, (21)
	18 8, 21 1
Refund of —	5 38 (19)

Destruction—

Of any confiscated article unfit for human consumption	8 3, 22 2, 25 2
Of spirit beer	10 36
Of bad opium	21 47

Determination—

Of number of liquor and hemp drugs licenses. .	3 1, 4 7
Procedure for — of site of liquor shops	4 9—4 16

Deteriorated Charas—

Disposal of —	15 30—15 33
---------------	-------------

Dining Car—

License for retail vend of foreign liquor in —	5 1, 5 31, 5 40 (7)
--	---------------------

Disposal—

Of stock and plant on cancellation or termination of license	5 39 (30)—(32), 18 11, 18 13, 21 47, 27 32, 28 7, 28 8
Of things confiscated	8 1—8 5, 22 1, 22 2, 25 1—25 3
Of deteriorated charas	15 30—15 33

Distillation—

From spoilt beer	10 36
------------------	-------

Distillery(ies)—

Prices ..	9 124, 9 125
Statement of price current in —	9 123
Definitions ..	9 0
Licenses ..	9 1—9 7
Hypothecation of — requires sanction ..	9 11

D—contd.

Distillery(ies)—contd.

Closure of —	9 8—9 10
Duties of distiller in —	9 10—9 18
Inspection of —	9 12
Excise staff posted to —	9 13
Permission to take sample in —	9 17
Payment of the salary of the staff posted in —	9 16
Management and working of —	9 19 9 25
Commencement and closure of — work	9 26—9 34
Prescribed outturn of spirit in —	9 35
Prescribed stock of spirit and distillery base in —	9 36, 9 37
Accounts and registers in —	9 38, 9 39, 9 41.
Quarters for — staff	9 14, 9 15
Working of —	9 9—9 41
Maintenance of — plant	9 42—9 48
Arrangement of —	9 49—9 55
Locks in —	9 56—9 60
Fermentation in —	9 67—9 75
Blending, &c., in —	9 91, 9 92
Bottling in —	9 93
Denaturation in —	9 95—9 100
Laboratory. Issue of spirit to —	9 40
Rules regarding matured spirit warehouses in —	9 90
Rules regarding receptacles in —	9 61—9 66
Rules regarding stills in —	9 76—9 80
Maintenance of safe in —	9 81
Rules regarding receivers and chargers in —	9 82—9 86
Rules regarding store vats in —	9 87, 9 89
Manufacture of ginger wine, milk punch, medicated wine in —	9 94
Application for a — pass ..	9 117
Wastage in —	9 101, 9 102
Issue from —	9 103—9 114
Strength of spirit issued by —	9 113
Persons to whom — issues may be made ..	9 115
Payment of — duty ..	9 118—9 120
Duty free issue in —	9 121
Distilling—	
Base Stock of — to be maintained ..	9 37
District(s)—	
Excise officer ..	3 10
In which cultivation of bhang is allowed ..	2 8 (16)
Druggist— (See Chemist).	
Drugs—	
Method of payment of duty on — ..	15 34
License fees, how and where paid ..	18 3, 18 3
Storage fees, how and where paid ..	15 27, 15 29
Drug Shops—	
To be distinct from opium shops ..	18 3, 21 42

I— <i>contd.</i>	Order(s) or rule(s)	L— <i>contd.</i>	Order(s) or rule(s).
Instruments— (See Apparatus).		License(s) Liquor and hemp drugs—<i>contd.</i>	
Inter-Transport—		Disposal of stock on determination of — ..	5·39
Of liquor	2·8 (11), (12)		(30)—(32),
Of dangerous drugs	33·4		18-11.
Issues—		Persons to whom — may not be granted	4·8, 5·38
To whom may be made from distilleries	9·115		(6)—(12).
Gauging of — in distilleries ..	9·106, 9·107	For foreign liquor and country liquor not to be held together	5·14
Jullundur—		Collector may license temporary shops for sale of liquor and drugs at fairs	5·24
Poppy cultivation permitted in —	31·2	Register of —. Extracts to be sent to Superintendent of Police and Managers of distilleries	5·18, 5·38 (20).
Kashmir—		For wholesale vend of foreign liquor, to whom and period for which granted	4·2, 4·3, 5·17, 5·1
Wines and liquors—		For retail vend of foreign liquor	5·1
Import of —	6·9, 7·19	Canteen tenant —, where granted	5·19, 5·40 (9)
Possession of —	4·1	Occasional —	5·20, 5·40 (12).
Kot Khai—		Annual fees for the several classes of —	5·1, 5·40 (8), (14).
Poppy cultivation permitted in —	31·2	Fees for certain retail — when may be reduced	5·32, 5·33
Kulu—		Persons to whom — may be granted	5·3—5·6
Poppy cultivation permitted in —	31·2	Addition of a partner in —	5·7
L.		Removal of a partner in —	5·8
Labels—		Renewal of —	5·2, 5·10
Licensee not to alter or tamper —	5·39 (24)	Partnership — Dissolution of —	5·9
Approval of —	5·40 (18), 9·93	Bottling — to whom may be granted	5·14, 5·16
Lahan—		For wholesale vend of country spirit	5·1, 5·40 (13).
Declared to be liquor	1·1	Number of bottling and wholesale — of country spirit	5·21
Possession of — forbidden	6·16	For retail vend of country spirit	5·1, 5·40 (14).
License(s) (Liquor and hemp drugs)—		Grant of — to approved manufacturers	11·8—11·10
Locality of —	4·4—4·6	For bottling of country spirit	5·1, 5·40 (18), (20).
How — are granted	5·26—5·28, 5·35, 5·37, 18·5, 18·9, 18·10.	For bottling of foreign liquor	5·1, 5·40 (19), (19).
Period for which — are granted ..	4·2, 1·3, 11·12.	For reducing of country spirit	5·40 (21)
By whom — are granted	5·1, 10·4, 11·10, 18·5.	For off consumption	5·40 (8), (14)
First of —	5·1, 18·2	For sale of rectified spirits	5·1, 5·40 (16)
Retail — under auction system	5·37, 18·9	For medicated wines	5·1, 5·40 (11)
Dates for disposal of — under the auction system	5·38 (2)	For denatured spirit and to whom may be granted	5·13, 5·40 (15).
Determination of number of — and publication of list before auction sales	5·28 (3)	For manufacture and vend of —	5·1, 5·22
Fixed fee —	5·1, 5·26—5·34.		
Not to be transferred or sublet without sanction of competent authority	5·10		
Cancellation and re-sale of — ..	5·38 (22), 18·8, 24·1		

INDEX.

L—contd.	Order(s) or rule(s).	L—contd.	Or
License(s) (Liquor and hemp drugs)—cont'd. Special—		Licensed—	
To work a distillery .. 5-24, To construct and work a bre- .. 5-39 (10) very .. 9 1-9-5		Chemist. Definition of — .. Druggist. Definition of — .. Disorderly conduct on — pre- ..	
For vend of hemp drugs .. 10-3-10-9 Date for submission of applica- .. 18-2-18 13 tions for grant or renewal of— to Financial Commissioner's office ..		Conditions— .. 5-3 Dealing with — premises .. 5-39 (2)	
Date by which notice regarding non-removal of — to be given .. 5-11		Dealing with — hours .. 5-39 Relating to conduct of busi- ness at — premises ..	
Combination of — on the same premises .. 5-12		License Fees— Kinds of — .. (11)-(11)	
Kind of fees for — .. 3-13, 18-8 Granted on fixed fee .. 5-25 Granted on assessed fee .. 5-26, 18 3 Granted free of fee .. 5-28		Date and place of payment .. 5-34, 3-3 of — .. (21), 18-8 21-43, 28-0	
Granted on auction fee .. 5-27 Procedure for the grant of — for the vend of beer .. 5-37, 18-4		Demand, payment of — when to be made and how to be accounted for .. 5-34, 5-39 (21)	
License (Manufactured Drugs)— Cancellation of — .. 27 32 Chemist — .. 27 19, 28 8 Druggist — .. 27 18, 28 7 For .. 28 0, 32 6 Grant of — .. 27 21, 28-0, 32-6		Advance payment and instal- ments of — fee .. 5-34, 5-39 (21)	
For manufacture of medicinal hemp .. 32-6 Period of — .. 29 10 Disposal of stock on determina- tion of — .. 27-32		Licensed Vendor(s)— Possession of— Charas and bhang by — .. 13-17, 16-10 Opium by — .. 21-8, 21-9	
License (Opium)— Cancellation of — .. 21 61, 21 62, 21-63, 21 63, 21-67.		Import, export and transport of liquor by — .. 6-14 Export of opium by — .. 21-30 Transport of opium by — .. 21-16 Production of license and ac- counts by — .. 5-39, (17), 18-13, 21-41, 21-42, 28-7, 28-8.	
Form of cultivator's — .. 31 4 Cultivator's— How granted and cancelled .. 31-4 Conditions of — .. 31-4 Surrender of — .. 31-4 Persons to whom — may be granted .. 21-33 For wholesale vend .. 21-41, 21-43 For retail vend .. 21-42, 21-44 Fee .. 21-43, 21-44, 24-1		Reduction of strength of country spirit by wholesale — .. 5-1, 5-40 (21). To maintain accounts in pre- scribed form .. 5-39 (15), 18 13, 21-41, 21-42, 23-8, 23-7, 23 8, 32-6.	
Transfer of — .. 21-34-21-34, 21-39, 21-60		Strength of liquor sold by — .. 5-39 (29) 18 13, 21-41, 21-42, 23-8, 23-7, 23 8, 32-6.	
Addition of a partner in — .. 21-37 Removal of a partner in — .. 21-37 Partnership — Dissolution of — .. 21-39 Expiry of — on death of Licen- see .. 21-60		Licenseses— Relation of — with excise in- spectors .. 5-39 (13)	
Auction of — .. 21-43, 21-44, 21-50		Limit— Of import, export, transport and possession of excisable articles .. 4-1, 6-1— 6-18.	
Who may grant — .. 21-43, 21-44, 21-50		Of area for cultivation of bhang under special license .. 17-4 Of wholesale vend of opium .. 21-41 Of stock kept by druggists .. 27-18 Three mile — for shops .. 4-6 Of possession of opium .. 21-4-21-10	
Form of — and registers .. 21-43, 21-44, 21-50		Limit of Retail Sale— Of liquor .. 4-1 Of opium .. 21-41 Of bhang .. 4-1	
Cancellation and resale of — .. 21-43, 21-44, 21-50			
Disposal of stock on determina- tion of — .. 21-43-21-49			

L—*concl.*

Limit of Retail Sale—<i>concl.</i>	
Of charas	4·1
Permits for possession of liquor in excess of — how granted and their forms ..	6·18, 7·22
Liquor(s)—	
Adulteration of -- by licensees ..	5·39 (25)
Duty on —	
Foreign — ..	2·1, 2 2, 2 5.
Kashmir — ..	2 3
Export of — (<i>See</i> Export)	
Import of — (<i>See</i> Import)	
Transport of — (<i>See</i> Transport).	
Possession of — ..	4·1
Licenses. List of — ..	5·1
Definition of—	
Foreign — ..	1·2
Country — ..	1·2
Permits for possession of — in excess of limit of retail sale, how granted ..	6·18, 7·22
Strength of — to be possessed ..	6·17
May not be sold to certain persons — ..	4 17
Export of — subject to laws in force in province of import ..	6·2
List—	
Of liquor licenses ..	5 1
Of warehouses established ..	15·1
Of Narcotic substances declared as manufactured drugs ..	Chapter 29
Of substances declared not to be manufactured drugs ..	Chapter 30
Local Committee— (<i>See</i> Committee)	
Local Option Act—	
Procedure for holding referendums under — ..	20·1—20·9
Lock(s)—	
In distilleries	9·56—9·60
Low Wines—	
Definition of —	9 0
Lugri—	5·1, 5·22, 5·40 (17), (22), (23).

M.

Management—	
Of bonded warehouses for charas ..	15·1—15 39
Manager(s)—	
Of licensed—	
Brewery	10 17
Distillery	9 19
Distillery may act as agent for removals of liquor ..	9 116
Manufacture—	
Persons and things exempted from general prohibition of — and possession of liquor ..	2·8
System of — and vend of tars ..	5·23
Of opium—	
By cultivator	31·4
By Government officials ..	31·5—31·6

M—*contd.*

Manufacture—<i>concl.</i>	
Of opium—	
For smoking	26·1, 26·2
Of manufactured drugs ..	27·2, 32·4, 32 5.
Of medicinal hemp	32·6
Manufactured Drugs—	
Definition of —	32·2
Narcotic substances declared as — ..	Chapter 29
Narcotic substances not to be declared as — ..	Chapter 30
Manufacture of—	
By Government servants ..	32·3—32·5
By licensed druggists and chemists ..	27·2, 32·6
Import of —	33·4
Import of—	
By Government officers ..	27·37
By private persons ..	27·10
By medical practitioners ..	27·11, 27 12
By licensed druggists and chemists ..	27·14
Export of—	
By Sea	33 6—33·9
By land	33·11—33 13
By Government officers ..	27 37
By private persons ..	27·15, 27 16
By licensed druggists and chemists ..	27 14
Transmission of — by post ..	27·37, 33·13, Appendix (iii).
Transport of—	
By Government servants ..	27 37
By private persons ..	27 10
By medical practitioners ..	27 11, 27·12
By licensed druggists and chemists ..	27·14
Transshipment of —	33·14
Possession of—	
By private persons ..	27·2
By medical practitioners ..	27·4, 27·5
By licensed druggists and chemists ..	27·6, 27·7
Grant of licenses for sale of — ..	27·18, 27·19, 28·7, 28·8.
Cancellation and suspension of licenses for — ..	27·32
Fee for licenses of — ..	28·9
Period of license of — ..	28·10
Grant of permits for import of — ..	27·22, 27·25, 27·26, 28·3.
Passes for export and transport of — ..	27·27, 27·28, 28·4.
Officers empowered to grant licenses for — ..	27·24
Maximum— (<i>See</i> Limit).	
Local committee to be referred in large towns to draw up — and minimum number of shops	4·11

	Order(s) or rule(s).		Order(s) or rule(s).
M—concll.		O—concll.	
Measures—		Offences—	
Sale of liquor by — ..	5·39 (26)	Cognizance of — in railway lands ..	Appendix (i)
Appliances and — to be provided at brewery ..	10·18—10·20	Officer(s)—	
Standard —, Distilleries to be provided with — ..	9·44	Classes of — of the Excise Department ..	3·2—3·4
Maintenance and use of — by licensed manufacturers and vendors ..	5·39 (26)	Powers of — ..	3·5—3·8, 3·10, 3·14, 3·15, 3·16, 3·17, 3·18, 3·19.
Medical—		Who should be in charge of Excise ..	3·10
Practitioner—		Rewards to— ..	22·3
Manufacture of manufactured drugs by— ..	27·2	Officer-in-Charge—	
Import of opium by — ..	31·9	In charas warehouse ..	15·3
Transport of opium by — ..	21·14	Opium—	
Possession of opium by — ..	21·0	Pure—, Definition of— ..	21·1
Definition of — ..	21·1	Smoking ..	25·1—25·3, 26·1, 26·2
Medicated Wines—		Disposal of — by cultivator ..	31·4
(See Wines)		Manufacture of — by cultivator ..	31·4
Medicinal preparation—		“ — by Government officers ..	31·5, 31·6
Containing rectified spirit—		Import of—	
Import of — ..	6·3, 7·3-A	By Government officers ..	21·20
Export of — ..	6·3-A, 7·3-B, 7·3-C	By private persons ..	21·25
Transport of — ..	6·3-A, 7·3-B	By medical practitioners and druggists ..	31·10
Methylated Spirit—		What — may be exported ..	21·28—21·30
(See Denatured Spirits).		Export of —	
Military Canteen Tenant System—		By Government officers ..	21·28
(See Canteen Tenant system)		By licensed vendors ..	21·30
Military Cantonments—		Procedure ..	21·30, 21·31
(See Cantonments)		Transport of —	
Minimum—		By private persons ..	21·13
Local committees to be consulted in large towns regarding maximum and — number of shops ..	4·11	By Government officers ..	21·11
Monthly Returns—		By licensed cultivators ..	21·12, 21·15
Sent by excise licensees ..	5·39 (15), 18·13	By licensed vendors ..	21·12, 21·16
Returned from—		By medical practitioners and druggists ..	21·14
Charas warehouses ..	15·29	Procedure ..	21·11—21·24
Opium licensees ..	21·41, 21·42	Possession of—	
N.		For smoking ..	20·2
Night—		By cultivator ..	21·8
Working at distilleries ..	9·30	By licensed vendors ..	21·9
Notice—		By medical practitioners ..	21·6
Before brewing in a licensed brewery ..	10·23	By Government officers ..	21·4
Before distilling in a licensed distillery ..	9·20	By private persons ..	21·5
N.W. Frontier Province—		Wholesale license for sale of — ..	21·41
Export of Indian spirit to — ..	6·12	Sale of — by cultivators ..	21·39, 31·4
Export of rectified spirit to — ..	7·20	“ — by licensed vendors ..	21·40—21·42
Import of Indian spirit from — ..	6·6, 6·7	Duty on — ..	2·9
Number—		Shops to be distinct from hemp-drugs shops ..	18·8, 21·42
Of shops. General principle to be observed in fixing — ..	3·1, 4·7	Hill —, Districts in which — may be sold ..	21·2
O.		Option—	
Objectionable—		Local — ..	4·11, 4·14—4·16
Employed in licensed premises ..	4·18	Outturn—	
Occasional Licenses ..	5·1, 5·24, 5·39 (10)	Of opium—	
		To be entered on cultivator's license ..	31·4
		How recorded in register ..	21·41, 21·42
		Owner's Risk—	
		As to charas deposited ..	15·24

P.	Order(s) or Rule(s).	P— <i>concl.</i>	Order(s) or Rule(s).
Packages—		Payments—<i>concl.</i>	
In which charas should be imported	34·3	Of duty to be postponed until removal of charas from warehouse	2·6
Para-aldehyde —		Peons—	
Licensed vendors forbidden to keep— on licensed premises	5·39 (21), 18·13, 21·41, 21·42	Provision of quarters for supervisor and — at distilleries and breweries	9·14, 9·15, 10·14, 10·15.
Pass(es)—		Performance—	
Details given on liquor— ..	7·7	Of conditions of opium vend licenses. Bond for— ..	21·45
Conditions attached to liquor—	7·8	Period(s)—	
For import of foreign liquor ..	7·1, 7·3	For which licenses are granted	4·2, 4·3, 11·12, 18·6 21·43, 21·44, 28·10, 32·6
For export of foreign liquor ..	3·10, 7·3	Periodical—	
For import of denatured spirit ..	7·2	Settlement of payment of duty on beer. Alternative system for—	10·34
For export of denatured spirit ..	3·10, 7·2	Permit(s)—	
For transport of denatured spirit ..	3·10, 7·2	For import of liquor	7·2
For import of rectified spirit ..	7·2	For export of liquor	7·2
For export of rectified spirit ..	3·10, 7·2	For possession of liquor in excess of limit of retail sale	7·22, 7·23
For transport of rectified spirit ..	3·10, 7·2	For import of charas	14·5
For import of country spirit ..	7·1, 7·2	For export of charas	13·12, 14·9
For export of country spirit ..	3·10, 7·2	For transport of charas	13·13, 14·15
For transport of country spirit ..	3·10, 7·2	For import of bhang	16·2, 17·8
Spirits not to be issued from ..	9·114	For export of bhang	16·5, 17·10
Distillery except under a— ..	9·114	For transport of bhang	16·6
Persons to whom— may be issued	9·115	For import of denatured spirit ..	7·2
Duplicate of every — to be sent to district of destination ..	7·8, 9·122	For export of denatured spirit ..	7·2
For import of charas	13·9, 14·5, 14·6	For transport of denatured spirit ..	7·2
For export of charas	13·12, 14·7, 14·12	For import of rectified spirit ..	7·2
For transport of charas	13·13—13·15, 14·7—14·21	For export of rectified spirit ..	7·2
For import of bhang	16·2	For transport of rectified spirit ..	7·2
For export of bhang	16·5, 17·9—17·11.	For import of manufactured drugs	27·22, 27·25, 27·26, 28·3
For transport of bhang	16·6, 17·12	For export of manufactured drugs	27·14, 27·27
For import of opium	21·36	Power to cancel and suspend—	21·61
For export of opium	21·30, 21·31, 21·36	Compensation when claimable on cancellation or suspension of—	21·65
For transport of opium	21·12, 21·16, —21·20	For export of opium	21·20
For export of manufactured drugs	27·25, 27·27, 28·4	For transport of opium	21·18, 21·19, 21·21
For transport of manufactured drugs	27·25, 27·28, 28·4	Personal—	
Pass Books—		Register of deposits and removals of charas	15·5, 15·7
To be furnished to depositors in charas bonded warehouse ..	15·20	Persons—	
To be retained by officer in charge on exhaustion of stock ..	15·12	Of distinction. Special supplies of spirit to—	6·14, 7·22
What entries to be made in— ..	15·20, 15·21, 15·23, 15·24.	To whom liquor may not be sold	4·17
Alteration of entries in— prohibited	15·11	To whom licenses may not be sold	5·14, 5·15 5·33 (5)—(13)
Payment(s)—		Pipes—	
Advance— of license fees	5·34, 5·33 (21).	In distilleries	9·49—2·
Of still head duty. Place of— ..	9·118—9·120	Plan(s)—	
Of duty on spirit and liquor. Bonds for—	9·121	Submission of— with application to work a distillery ..	
Of duty on beer by periodical settlement. Alternative system of—	10·34		

P—contd.

Plan(s)—contd.

Submission of — with application for manufacture of medicinal and other preparations .. 11·8

Plant—

Disposal of — on cancellation or termination of distilling licence .. 9·10

Police Officers—

Powers of — as to arrest, seizure and detection .. 3·3, 3·5, 3·6, 3·7

Poppy—

Cultivation where permitted .. 31·2—31·4

Possession—

Limit of private — of excisable articles .. 4·1

Permits for — of liquor in excess of limit of retail sale, how granted .. 6·18, 7·22

Of hemp drugs. Limit of private — .. 4·1, 13·17, 16·10

Of opium .. 21·4—21·10

Of prepared opium .. 26·2

Of poppy heads .. 21·5

Of manufactured drugs by private persons .. 27·3

Of manufactured drugs by approved practitioners .. 27·4, 27·5

Of manufactured drugs by licensed druggist and chemists .. 27·6, 27·7

Post—

Possession of — .. 21·5

Cultivation of poppy for — where permitted .. 31·2

Post—

Transmission of bhang by — .. 16·8, 16·9

Transmission of charas by — .. 13·18, 13·19

Transmission of dangerous drugs by — .. 33·5, 33·13

Transmission of opium by — .. 21·2—21·3

Transmission of manufactured drugs by — .. 27·37, appendix (iv).

Postponement—

Of payment of duty until removal of charas from warehouse .. 15·23, 15·34

Power(s)—

Of officers .. 3·2—3·10, 3·14—3·19

Delegation of — (see Delegation) .. 3·10

Powers of Collector—

Sanitary powers—

Delegation of — .. 3·10

To grant rewards .. 22·3

To dispose of things confiscated .. 8·1—8·5, 22·1, 22·2, 25·1—25·3

Appellate powers .. 3·11, 3·12, 21·71—21·73, 27·34—27·35

P—contd.

Powers of Collector—contd.

Revisional powers .. 3·13, 21·75, 27·36

To review .. 21·74

To black list .. 4·8

To grant liquor licences .. 5·1

To extend shop hours .. 5·39 (10)

To conduct auctions .. 5·38 (2)

To issue passes and permits .. 7·5, 14·5, 14·9, 14·15, 16·2, 16·6, 17·8, 17·11, 17·12, 21·18, 21·30, 27·22, 27·25—27·28

In distilleries.

To take possession of distillery .. 9·8

To permit closure of distillery .. 9·25

To sanction arrangements for entry to distillery .. 9·33

To supervise maintenance of distillery plant .. 9·43

To order discontinuance of still, etc. .. 9·46

To issue directions as to blending .. 9·91

To send samples for examination .. 9·17, 9·99, 9·100

To order enquiry into wastage .. 9·102

To sanction issues of spirit duty free or in bond .. 9·121

In breweries.

To approve brewery plant and buildings .. 10·5

To take samples .. 10·16

To recover arrears .. 10·34

Charas and bhang.

To grant charas import permits .. 14·5

To grant bhang import permits .. 16·2

To grant charas export passes .. 13·12

To grant bhang export passes .. 17·9—17·11

To grant charas transport passes and permits .. 13·13

To grant bhang transport passes and permits .. 17·12

To control charas warehouses .. 15·2

To destroy deteriorated or unclaimed charas .. 15·30—15·32

To send monthly charas statement .. 15·39

To grant bhang cultivation licences .. 17·3

To grant import, export and transport passes and permits for bhang .. 16·2—16·10, 17·9—17·12

Duties as to charas and bhang vend licences .. 18·5, 18·9, 18·12

	Order(s) or Rule(s).		Order(s) or Rule(s).
<i>P—contd.</i>		<i>P—contd.</i>	
Powers of Collector—<i>concll.</i> <i>Manufactured drugs.</i>		Powers of Financial Commis- sioner—<i>contd.</i>	
To grant permits for the import of manufactured drugs ..	28*3	To fix dates of auction ..	5*38 (2)
To grant passes for the export and transport of manufactur- ed drugs ..	28*4	To sanction auction of two or more shops at once ..	5 38 (5)
To grant licenses to druggists and chemists ..	28*6	To revise auction sales ..	5 38 (16)
<i>Opium.</i>		To sanction contracts between distillery and Indian State ..	6*12
To grant export passes ..	21*30	To grant permits for possession of rectified spirit in the case of educational institutions ..	7*23
To grant transport passes and permits ..	21*18	To license distillery ..	9 1
To grant licenses for the wholesale and retail vend of opium ..	21*43, 21*44	To fix distillery securities ..	9 4
Powers of Commissioner—		To sanction transfer of distillery license, or hypothecation of distillery ..	9 5, 9*11
Delegation to or by— ..	3 13	To determine distillery license ..	9*7
Powers of revision of — ..	3 13	To fix rent for distillery ..	9*9
To grant rewards ..	22 3	To dispose of distillery plant ..	9*10
Appellate powers ..	3 11, 21*71, 27 34	To require—	
Revisional powers ..	3 13, 21*75, 27 36	Provision of quarters for distillery staff ..	9*14, 9*15
Power to review ..	21 74	Payment for distillery staff ..	9*16
To sanction wholesale vend of country spirit licenses ..	3 1	To approve distillery manager ..	9*19
To sanction beer licenses below the minimum fee or any ten- der other than the highest ..	5*36 (g)	To prescribe stock of distilling base ..	9*36, 9*37
To close beer shops ..	5 36 (h)	To direct provision of distillery measures ..	9*44
To sanction closure or re-sale of a shop ..	5 38 (18), (22)	To order discontinuance of still, etc. ..	9 46
To forward auction statements to Financial Commissioner ..	5 38 (20)	To permit—	
To sanction cultivation of larger areas of bháng ..	17 4	Alteration of plant ..	9 47, 9*77
Powers of Financial Commissioner—		Pipe-joints to be rivetted ..	9*52
Delegation to or by— ..	3 9, 3*13	To supply revenue locks ..	9*57
To grant distillery and brewery licenses ..	9 1, 10 4	To approve the size of manholes ..	9*63
To grant licenses for manufac- ture of medicinal or other pre- parations and to sanction their transfer ..	11-10, 11*16	To sanction fixtures under- ground ..	9*65
To defer payment of duty on beer ..	10*34	To prescribe—	
To accept tenders for supply of claras ..	18*1	Methods of gauging wash ..	9*71
To grant rewards ..	22*3	Additions to wash ..	9*72
Appellate powers ..	3 11, 21*71, 27*34	Increased capacity of vats ..	9*83
Revisional powers ..	3*13, 21 75, 27*36	To approve compounding and colouring materials ..	9*92
Power to review ..	21*74	To specify denaturing agents ..	9*93, 9*96
To fix periods for licenses ..	4 2, 18 6	To prescribe a scale of wastage ..	9*101
To extend shop hours ..	5*39 (10)	To order enquiry into wastage ..	9*102
To sanction—		To sanction use of gallon measures ..	9*106
Certain liquor licenses ..	5*1	To prescribe—	
Excess possession of denatured spirit ..	5*40 (15)	Labels ..	9 93 (d), 9*109
Excess possession of rectified spirit ..	5*40 (16)	Issue strength of spirit ..	9*113
Liquor licenses for new fairs ..	5*24	To grant brewery license and sanction its transfer or hypothecation ..	10*4, 10*7, 10 10
		To fix security ..	10*5, 10*6
		To sanction addition to bre- weries ..	10*11
		To post establishment to bre- weries ..	10*13
		To approve quarters for brewery establishment ..	10*14, 10*15
		To provide measuring apparatus ..	

INDEX.

(Vol. II.)

	Order(s) or Rule(s).		Order(s) or Rule(s).
<i>P—contd.</i>		<i>P—contd.</i>	
Powers of Financial Commissioner—<i>contd.</i>		Process—	
To require brewer to give notice of brewing ..	10·28	Of denaturation—	
To permit quarterly payments of duty ..	10·34	Of spirit ..	9·95
To remit duty on spoilt beer ..	10·36	Of spirit to be watched by officer-in-charge ..	9·99
To permit distillation from spoilt beer ..	10·36	Produce—	
To put an officer in charge of charas warehouse ..	15·3	Of poppy cultivation how disposed of ..	31·4
To prescribe—		Prohibition(s)—	
Duties for the officer-in-charge of warehouse ..	15·4	Of import of charas except by specified routes ..	34·3
Warehouse registers ..	15·5, 15·26	Of import—	
To fix warehouse dues ..	15·27, 15·29	Of spirit from Indian States ..	6·1
To regulate procedure of depositors ..	15·8	And possession of Ganja ..	12·1, 12·2
To sanction results of auction license for vend of charas and bhang ..	18·8	Provision—	
To grant—		Of quarters for inspectors and peons at distilleries and breweries ..	9·14, 9·15, 10·14, 10·15
Permits for import of manufactured drugs ..	28·3	Pyridine—	
Export and transport passes for manufactured drugs ..	28·4	Mineral— prescribed for denaturation of spirit ..	9·95
To grant licenses to approved manufacturers ..	11·10, 11·16		Q.
To sanction alterations in building and plant of approved manufacturers ..	11·9	Quarters—	
To approve list of preparations manufactured ..	11·11, 11·13	Provision of — for inspectors and peons at distilleries and breweries ..	9·14, 9·15, 10·14, 10·15
To prescribe fee for license for Chemical Works ..	11·14		R.
To dispose of stock of approved manufacturers ..	11·15	Railway Refreshment Room—	
To recover cost of excise staff from approved manufacturers ..	11·18	Licenses for retail vend of foreign liquor at — ..	5·1, 5·40 (6)
To fix hours of work in chemical works ..	11·19	Railway—	
Practitioner—(See) Medical).		Transport—	
Premises—		Across the — in Indian States ..	2·8 (12)
For vend of spirit ..	5·39 (1) to (9)	By — in Indian States ..	2·8 (12)
To be specified ..	5·39 (2)	Rate—	
Provided by Government ..	5·39 (5)	Of still head duty on spirit leaving distilleries ..	2·1, 2·2
Prohibition of any professional entertainment or dancing or the playing of musical instruments or singing by professionals on licensed — ..	5·39 (14)	Of duty on—	
Preparations—		Beer ..	2·2, 2·5
List of—		Charas ..	2·6
Narcotic — declared as manufactured drugs ..	Chapter 29.	Bhang ..	2·7
Declared not to be manufactured drugs ..	Chapter 30.	Opium ..	2·9
Prepayment—		Poppy cultivation ..	2·10
Of duty on beer before removal ..	2·2, 7·17, 10·34	Of warehouse dues for storage of charas ..	15·29
Price(s)—		Re-auction—	
Charged by distilleries. Regulation of wholesale — ..	9·123, 9·125	Of spirit vend licenses ..	5·33 (22)
Retail — of opium in Punjab ..	21·42 (j)	Record(s)—	
		Of removal of charas in Personal Register ..	15·5, 15·7, 15·26
		Receiver(s)—	
		Definition of — ..	9·0
		In distilleries ..	9·62—9·86
		Recovery—	
		Of beer duty. Actual system followed for — ..	10·34
		Of cultivation duty on poppy ..	31·4

	Order(s) or Rule(s).		Order(s) or Rule(s).
<i>R—contd.</i>		<i>R—contd.</i>	
Rectified Spirits—		Renew—	
Definition of— ..	9·0, 11·5	Refusal to—licenses ..	21·69
License for sale of— ..	5·40(16)	Renewal—	
Permit for privileged possession of— by chemists and drug- gists ..	7·22	Of cancelled vend licenses on payment of fine ..	5·39 (34), 21·62
Permit for privileged possession of— by educational institu- tions ..	7·23	Resale—	
Supply of duty free— to		Collector authorized to sanction — of shops ..	5 38 (22), 18·8, 24·1
Hospitals ..	2 8 (9)	Cancellation and — of licenses	5 38 (22), 18·8, 24·1
Educational Institutions ..	2·8 (10)	Resident—	
Import of— ..	6·10	Excise Officer at distilleries and breweries Accommodation for —	9·14, 9·15, 10 14, 10 15
Export of— ..	6 12	Restaurants—	
Transport of— ..	6 12	Licenses for retail vend on foreign liquor at —	5 1, 5·40 (4)
Possession of— ..	4·1, 6·18	Retail—	
Medicinal preparations contain- ing—		Licenses—	
Import of— ..	6·4, 7 3-A	For vend of foreign liquor at hotels and dak bungalows	5·1, 5 40(5)
Export of— ..	6 3 A, 7·3 B, 7 3-C	Annual fees for the several classes of— ..	5·26—5·34
Transport of— ..	6 3-A, 7·3-B	Sale of opium ..	21·42, 21·44
Reduction—		Retail Sale—	
Of strength of country spirit	5·1, 5·40(21), 9 91	Of foreign liquor Limit of—	4·1
Referendum—		Of country spirit Limit of—	4 1
Rules regarding the holding of—	20 1—20·9	Of fermented liquor Limit of—	4·1
Refund(s)—		Of bhlang Limit of—	4·1
Of fee or deposit on cancellation of license ..	21 65, 21 66	Of charas Limit of—	4·1
Of duty — on spoilt beer	10 36	Of opium and poppy heads Limit of—	21·42
Refusal—		Permits for possession of liquor in excess of limit of— how granted ..	6·18, 7·22, 7 23
Of opium vend license No claim for damages on— ..	21 69	Retail Shops—	
Register(s)—		General conditions binding on—	5·39
Maintenance of — by licensed vendors ..	5·39 (15), 18 13, 21·41, 21·42, 28·7, 28·8	Licensed — to be kept open throughout the year ..	5·39 (10), 21·42
To be maintained—		Sale at — to be made only on licensed premises ..	5 39 (2), 21·42
At distilleries ..	9·38, 9 39, 9 41	Hours of opening and closing of— ..	5·39 (10), 21·42
At breweries ..	10·28	Review—	
At bonded warehouses of charas ..	15 5, 15·6, 15 7, 15·20, 15·23, 15·24, 15 39	Powers of— ..	21·74
In chemical works ..	11·42, 11·43, 11 44, 11 45	Revision—	
Rejection—		Powers of— ..	3·9, 3·13, 21·75, 27·36
Of applications for opium vend licenses ..	21·69	Rewards—	
Relation—		By whom granted ..	22·3
Of licenses with excise inspec- tors ..	5 39 (13)	Officials eligible for— ..	22·3
Religious—		Rosa Spirit—	
Institutions Conditions of special licenses for cultiva- tion of bhlang for— ..	17·4	Duty on— ..	6·11
Removal—		Imports of— ..	A·A A·7
(See Export or Transport).		Rules—	
		General — for conducting excise sales ..	

Rules— <i>concl.</i>	R— <i>concl.</i>	Order(s) or Rule(s).	S— <i>concl.</i>	Order(s) or Rule(s).
<i>Regarding—</i>			Sale proclamation—	
Import of country spirit ..	(See import).		Announcement of dates in —..	5.38 (3)
Import of Indian made foreign spirit. ..			Salesman—	
Import of foreign liquor ..			Prohibition of employment of—suffering from infectious or contagious disease in licensed premises ..	4.18
Import of spirit and fermented liquor from Kashmir ..			To be approved by Collector before appointment ..	5.39 (27), 18.13, 21.41, 21.42
Export of spirit in bond to Indian States ..			Salt Officers—	
Export of denatured spirit ..	(See export).		Powers of — as to arrest, seizure and detention ..	3.3, 3.5
Export of rectified spirit ..			Samples—	
Transport of denatured spirit ..	(See transport).		Mode of taking—for analysis at distilleries ..	9.17
Transport of rectified spirit ..			Issue of spirit as — from distilleries ..	9.113
Governing grant of transport passes for country spirit ..			Satlani Sahib Gurdwara—	
Licensing — ..	5.1—5.40, 18.2—18.13, 21.33—21.70 28.7, 28.8		Special rules concerning supply of bhanga to — ..	2.8 (13) & (14)
<i>Concerning—</i>			Scale—	
Management of bonded warehouses for charas ..	15.1—15.39		Offices for licenses for vend of foreign liquor ..	5.26—5.34
Cultivation of bhanga ..	(See bhanga)		Sealing—	
Import of bhanga ..			Of issue vessels in distilleries ..	9.108
<i>Special—</i>			Search—	
Concerning bhanga obtained for—			Persons entering or quitting distilleries liable to— ..	9.24
The Satlani Sahib Gurdwara ..	2.8 (13) & (14)		Security—	
Certain Gurdwara in Hoshiarpur District ..	2.8 (14A)		May be required from any opium licensee ..	21.45
Concerning vend of charas and bhanga ..	18.2—18.13		Separation—	
S			Of foreign and country liquor licenses ..	6.14
Sale(s)—			Of rectified and denatured spirit licenses from others ..	5.14
Of foreign liquor. Limit of retail — ..	4.1		Of licenses for dealing in dangerous drugs from other licenses ..	5.13
Of country spirit. Limit of retail — ..	4.1		Shop(s)—	
Of bhanga. Limit of retail — ..	4.1, 18.13		Register. Maintenance of — ..	5.39 (15), 18.13, 21.41, 21.42, 23.7, 23.8
Of charas. Limit of retail — ..	4.1, 18.13		General conditions binding on all retail — ..	5.39, 18.13, 21.41, 21.42, 23.7, 23.8
Of opium and poppy heads. Limit of retail — ..	21.42		Collector to fix number of retail — ..	5.33 (3), 14.8, 21.1
Excise —. General rules for conducting — ..	5.33		Procedure to be followed in for granting license to — for on consumption of liquor ..	4.9—4.16
At retail shops to be made only on licensed premises ..	5.39(2), 21.42		General principles to be observed in fixing number of — ..	4.7
Who may conduct—on licensed retail premises ..	5.39(27), 18.13, 21.42		Collector may license temporary — at fairs ..	5.1, 5.21
Of excisable articles. Prohibition of — to certain persons ..	4.17		Sites of — Rules for determining — ..	5.39(2)—(9)
Returns to be furnished by licensed vendors ..	6.39 (15) 18.13, 21.41 21.42, 23.7 23.8			
<i>Of opium—</i>				
By cultivator regulated ..	21.39, 31.4			
By wholesaler ..	21.41, 21.43			
By retailer ..	21.42, 21.44			
<i>Of manufactured drugs by licensed—</i>				
Druggists ..	27.18, 28.7			
Chemists ..	27.19, 28.8			

S—contd.

Shop(s)—contd.

Licensed retail — to be kept open throughout the year .. 5.39 (10) 21.42

Hours of opening and closing of retail — .. 5.39 (10).

Number and situation of — needs sanction of Ministry of Agriculture 3 1

Prohibition of persons of bad reput. resorting to, and gambling, disorderly conduct and holding of entertainments on licensed — 5.39 (14) and (16), 21.42

Hemp drugs —. Number of — how fixed 4 7

Sign Boards—

Affixing of — at entrance of all licensed premises 5.39 (5), 5.40 (14), 18.13, 21.41, 21.42

Simla—

Poppy cultivation in— 31 2, 31 4

Sites of shops—

Rules for determining — 3 1, 4.4—4.6 5.39 (2) to (9), 21.44

Smoking—

Opium — .. 25 1—25 3, 26 1, 26.2

Soldiers—

Liquor to be sold to — under certain restrictions 4 17

Special—

Licenses at fairs .. 5 24
Permit for possession of liquor in excess of limit of retail sale 6 16, 7.22 7 23

Specification—

Of light caoutchoucine and mineral pyridine bases .. 9 96, 9 126

Spent Lees—

Definition of — .. 9-0

Spent Wash—

Definition of — .. 9-0

Spiced—

Spirit. Definition of — .. 9-0

Spirit(s)—

Import of — (see Import)

Export of — (see Export)

Transport of — (see Transport)

Possession of — (see Possession)

To be conveyed through closed pipes in distilleries 9.49

Denaturation of —. Ingredients prescribed for — 9.95

To be gauged and proved before issue from distillery .. 9.112

Not to be issued from distillery except under a pass .. 9.114

S—contd.

Spirit(s)—

Strength of — under issue from distilleries 9 113

Excess wastage of — how dealt with .. 9.101, 9.102

Extraction of — from brewery refuse .. 10.36

Compounding of — in distilleries permitted 9.92

Addition of sugar or other foreign matter to — before it is tested prohibited in distilleries 9 85

Maturing of — in distilleries .. 9.90

Bottling of — in distilleries 9.93

Removal of — on expiry of license in distillery .. 9.10

Storage of — in distilleries 9 62, 9 89

Gauging of — in distilleries .. 9.84

Duty and price of — to be paid into treasury by licensed vendor 9 119

Samples of — in distilleries .. 9.17

Kinds of — 1.2, 9 0

Passing out of — from a licensed distillery .. 9 111—9 122

Duty waived on transport of — through intervening British territory .. 2.8 (11) & (12)

Disposal of surplus stock of — on determination or expiry of a license .. 5 39 (30), 9.10

Spoilt Beer—

Refund of duty on — .. 10.36

States—

Indian—(See Indian)

Still(s)—

Safes to be fitted to — in the distilleries .. 9.81

Sampling apparatus for — .. 9.84

Plant and fittings Description of — .. 9 76—9.82

Still. Head Duty —

Rates of — .. 2.1, 2.2

When levied .. 7 17,

9.118—9.120

Place of payment of — .. 7.17, 9.118

On spirit leaving distilleries .. 9.118—9.120

Method of calculating — .. 9.119

Stock—

Disposal of licensed vendors' — on determination of license 5.39 (30)—(32) 18.11—18.13

21.47—21.49,

27.32, 28.7,

28.8

Of liquor to be maintained by licensees .. 5.39 (23)

Storage—

Manner of — of spirit in a licensed distillery .. 9.62, 9.69

Of caoutchoucine to be under revenue lock .. 9.9

S— <i>concl.</i>	Order(s) or Rule(s).	T— <i>concl.</i>	Order(s) or Rule(s).
Storage—<i>concl.</i>		Temporary—<i>concl.</i>	
Of denatured spirits to be sep- rate	9-89, 9-98	Closure. Compensation on ac- count of—	5-39 (36).
Of charas	15-1—15-39	Termination—	
Storage Fee—		Of distilling license on notice being given	9-7
On charas at bonded ware- houses	15-29	Of distilling license. Disposal of stock and plant on — ..	9-10
When to be paid	15-27	Testing Glasses—	
Register of — to be maintained at bonded warehouses	15-29	(See Apparatus).	
Strength(s)—		Theatres—	
Reduction of — of country spirit	5-1.	Licenses for —	5-1, 5-40(12)
	5-40 (21)	Thermometers—	
Of spirit under issue from dis- tilleries	9 113	(See Apparatus).	
Issues from distilleries to be made at prescribed—	9 113	Things—	
At which liquor may be sold	5 39 (29)	Confiscated Disposal of — ..	8-1—8-5, 22-1, 22-2, 25-1—25-3
At which liquor may be posses- sed	6 17	Three-Mile—	
Sub-Lease—		Border limit for excise shops ..	4-6
Transfer or — of shop license not permitted except under sanc- tion of Collector	5 3—5 10, 18 7, 21-55—21 60	Tonic Wines—	
		(See Wines)	
Submission—		Transfer—	
Of auction results to Commissioners	5-38 (20)	Of licenses not permitted except under sanction of Collector ..	5-5—5 10, 18 7, 21-55,—21-60
Sub-Treasury—		Transport—	
(See Treasury).		Of opium—	
Sundays—		Rules regarding —	21 11—21 24, 21-32—21-37
Working of distilleries on — and other holidays	9-72, 9-32A	By private persons	21-13
Superintendence—		By licensed cultivators	21-15
Of excise administration by Fi- nancial Commissioner. Res- trictions on —	1	By Government Officers	21-11
Surplus—		By medical practitioners and druggists	21-14
Stock on determination or ex- piration of a license Dis- posal of —	5 39 (30)—(32), 18 11—18-13, 21-47—21-49, 27 32, 29-7, 29-8	By licensed vendors	21-16, 21-17
System(s)—		Passes and permits for — of opium	21-18—21 24
Of payment of duty on beer by periodical settlement. Alter- native —	10-34	Duty on opium	2-9
		Of manufactured drugs—	
Tahsil—		By approved practitioners ..	27-11, 27-12
Opium not to leave — without a pass	21-15	By private persons	27 10
Tari—		By licensed druggists and chemists	27-14
Licenses for vend of —	5 1, 5-23	Passes and permits granted for —	28-3, 28-4
Technical Defects—		Of foreign liquor	6-12, 7-3
License not to be deemed invalid by reason —	21 64	Of country spirit	6-12, 7-2
Temporary—		Of denatured spirit	6-12, 7-2
Collector may license — shops for sale of liquor and drugs at a	5-1 3-24	Of rectified spirit	6-12, 7-2
		Of duty-paid spirit for troops in the Punjab	7-18
		Of charas	13-13—13-16, 13-19, 13-19, 14-4, 14-13—14-21
		Of bharg	16-8—16-9, 17-12, 17-13
		Passes covering — of duty paid foreign liquor. Grant of — ..	6-4
		Of spirits and other excisable articles—	
		Duty waived upon —	2-8, 6-1
		Through intervening British territory	2-8 (11) & (12).

	Order(s) or Rule(s)		Order(s) or Rule(s)
<i>T—concl'd.</i>		<i>W—concl'd.</i>	
Transport in Bond—		Wash—	
Of rectified spirit	6-12	Definition of —	9-0
Treasury—		Spent —, Definition of — ..	9-0
Duty in distilleries to be paid		To be conveyed through closed	
into—	9-118	pipes in distilleries	9-40
Troops—		Vessels to be used for spirits and	
Import, export and transport of		— in distilleries	9-63—9-60,
duty-paid spirit for—in the			9-67,
Punjab	7-18		9-68
U.		Backs. Location of — in distil-	
United Provinces—		leries	9-67
Import of spirit from — ..	6-6, 6-7	Only — prepared in distillery	
		may be used	9-69
V.		May not be removed from distil-	
Vats—		lery	9-69
In distilleries	9-62	Notice of preparation of — to be	
Gauging of —	9-66	given to officer-in-charge ..	9-70
Vend—		Officer-in-charge to verify — de-	
(See Sales).		claration	9-71
Vendors—		Officer-in-charge to gauge —	
(See Licensed Vendors).		ready for distillation	9-74
Vessels—		Attenuated —, Gauge of — ..	9-74
To be used for spirit and wash in		Wastage—	
distilleries	9-62, 9-63	Excess — in distilleries how dealt	
Particulars to be painted on —	9-64, 10-21	with	9-101, 9-102
To be gauged and proved before		Scale of — in matured spirit	
use	9-66	store room	9-90 (16)
To be fixed at proper height and		Liability of distiller to pay duty	
fitted with cocks		on spirit not accounted for or	
Sealing of — in distilleries		in excess of prescribed — al-	
In which issues may be made		lowance	9-101, 9-102
from distilleries			2-2, 2-5
W			15-13, 15-15
Warehouse(s)—			16-2, 16-3
Export of charas from ..	13-12, 14-4,	Of charas for calculation of duty	14-16
	14-7—14-12	Of opium after transport ..	21-15
Transport of charas from ..	13-13, 13-14,	Weight(s)—	
	14-4, 14-13—14-21	Maintenance and use of — by	
Places where—established ..	15-1	licensed manufacturers and	
Storage fee—		vendors	5-39 (26),
On charas	15-29		9-44, 10-18
When to be paid	15-27	Wholesale—	
Abstract register of deposits,		Licenses (See Licenses).	
&c.	15-5	Vendors may buy opium from	
Admission of persons to — ..	15-8	cultivator	21-39
Removal of drugs from one —		Vendor's license (opium) ..	21-41, 21-43
to another	13-12, 13-13	Wine(s)—	
Disposal of drugs remaining in		Medicated —, Exemption of —	
— after expiry of two years ..	15-16, 15-31,	from the provisions of Excise	
	15-32	Act	2-8 (1)
All charas on crossing border		Medicated — licenses. Con-	
to go direct to —	31-3	ditions of —	5-40 (11)
Monthly statements from		Low —, Definition of — ..	9-0
charas —	15-39	Imports of Kashmir — and	
		spirits	6-9, 7-19
		Withdrawal—	
		Of poppy cultivator's license ..	31-4
		Working—	
		Of distilleries at night	9-39

RECORD OF CORRECTION SLIPS POSTED—CONTINUED.

Serial No. of Correction Slip.	Date of issue.	Chapter.	Order or rule amended, added or superseded.	Page on which posted.	Date of posting	Initial of officer posting it.
1	2	3	4	5	6	7

RECORD OF CORRECTION SLIPS POSTED—CONTINUED.

Serial No. of Correc- tion Slip.	Date of issue	Chapter.	Order or rule amended, added or superseded.	Page on which posted.	Date of posting.	Initial of officer posting it.
1	2	3	4	5	6	7

